

# LAKE COUNTY OHIO 2004

Comprehensive Annual Financial Report  
for the Year Ended December 31, 2004  
Edward H. Zupancic • Lake County Auditor

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for the Year Ended December 31, 2004

Edward H. Zupancic  
Lake County Auditor

Joseph C. Dowd  
Chief Deputy Auditor / Manager Financial Reporting

Prepared by the Lake County Auditor's Office

# **INTRODUCTORY** s e c t i o n

**Lake County, Ohio 2004**  
Comprehensive Annual Financial Report

Prepared by the Lake County Auditor's Office

# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2004**

### **TABLE OF CONTENTS**

---

#### **INTRODUCTORY SECTION**

Title Page	1
Table of Contents	3
Transmittal Letter	7
Certificate of Achievement for Excellence in Financial Reporting	31
Elected Officials	32
Organizational Charts	33

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#### **FINANCIAL SECTION**

Independent Accountants' Report	35
Management's Discussion and Analysis	37
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	51
Statement of Activities	52
Fund Financial Statements:	
Balance Sheet – Governmental Funds	54
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	56
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Major Governmental Funds (Non-GAAP Budgetary Basis):	
General Fund	58
Board of Mental Retardation and Developmental Disabilities	59
Board of Alcohol, Drug Addiction and Mental Health Services	60

# LAKE COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2004

### TABLE OF CONTENTS

---

#### FINANCIAL SECTION (Continued)

Statement of Net Assets – Proprietary Funds	61
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	63
Statement of Cash Flows – Proprietary Funds	64
Statement of Fiduciary Assets and Liabilities - Agency Funds	66
Notes to Combined Financial Statements	67
Combining Statements and Individual Fund Schedules:	
<u>General Fund:</u>	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – (Non-GAAP Budgetary Basis)	118
<u>Nonmajor Governmental Funds:</u>	
Combining Balance Sheet – Nonmajor Governmental Funds	127
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	128
<u>Nonmajor Special Revenue Funds:</u>	
Combining Balance Sheet – Nonmajor Special Revenue Funds	136
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	148
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Other Nonmajor Special Revenue Funds – (Non-GAAP Budgetary Basis)	160

# LAKE COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2004

### TABLE OF CONTENTS

---

#### FINANCIAL SECTION (Continued)

##### Nonmajor Debt Service Funds:

Combining Balance Sheet – Nonmajor Debt Service Funds	223
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	224
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds – (Non-GAAP Budgetary Basis)	225

##### Nonmajor Capital Project Funds:

Combining Balance Sheet – Nonmajor Capital Project Funds	230
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds	232
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Project Funds – (Non-GAAP Budgetary Basis)	234

##### Enterprise Funds:

Schedule of Revenues, Expenses and Changes in Fund Equity – Budget and Actual – All Enterprise Funds – (Non-GAAP Budgetary Basis)	246
---	-----

##### Nonmajor Internal Service Funds:

Combining Statement of Net Assets – Nonmajor Internal Service Funds	250
Combining statement of Revenues, Expenses and Changes in Fund Net Assets – Nonmajor Internal Service Funds	251
Combining Statement of Cash Flows – Nonmajor Internal Service Funds	252
Schedule of Revenues, Expenses and Changes in Fund Equity – Budget and Actual – Nonmajor Internal Service Funds – (Non-GAAP Budgetary Basis)	254

# ***LAKE COUNTY, OHIO***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2004**

### **TABLE OF CONTENTS**

---

#### **FINANCIAL SECTION (Continued)**

##### *Fiduciary Funds:*

Combining Statement of Changes in Assets and Liabilities – All Agency Funds	260
---	-----

#### **STATISTICAL SECTION**

General Fund Revenues by Source and Expenditures by Function – Last Ten Fiscal Years	266
Property Tax Levies and Collections – Last Ten Fiscal Years	268
Assessed and Estimated Actual Value of Taxable Property–Last Ten Fiscal Years	269
Property Tax Rates–Direct and Overlapping Governments–Last Ten Fiscal Years	270
Special Assessment Billings and Collections – Last Ten Fiscal Years	274
Computation of Legal Debt Margin	275
Ratio of Net Bonded Debt to Assessed Value and Net Bonded Debt Debt per Capita – Last Ten Fiscal Years	276
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures – Last Ten Fiscal Years	277
Computation of Direct and Overlapping Debt	278
Schedule of Enterprise Bond Coverage	279
Construction, Bank Deposits and Property Values – Last Ten Fiscal Years	280
Principal Taxpayers	281
Synopsis of Insurance	282
Demographic Statistics	284
Miscellaneous Statistics	289



**EDWARD H. ZUPANCIC**  
**COUNTY AUDITOR**

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

LAKE COUNTY ADMINISTRATION CENTER  
105 MAIN ST.  
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440-946-2829  
440-918-2500  
FAX: 440-350-2667

June 23, 2005

To the Board of County Commissioners and  
the Citizens of Lake County:

As the Auditor of Lake County, I am pleased to present the 2004 Comprehensive Annual Financial Report for Lake County. I believe that this report provides a full and complete disclosure of the financial position and operations for the year ended December 31, 2004. My office believes that the data herein is accurate in all respects and includes all disclosures necessary to enable the reader to gain a maximum understanding of the financial affairs of Lake County.

This report demonstrates the commitment of the Auditor's Office and the management of Lake County to provide Lake County citizens and other interested parties with the most complete and accurate financial statements and disclosures.

The preparation of this report could not have been accomplished without the efforts of Joseph Dowd, Chief Deputy Auditor and Manager of Financial Reporting in the Auditor's Office. I wish to thank Joe for his dedication to this project.

I also wish to thank the entire staff of the Lake County Auditor's Office, the accounting and financial personnel of all other County departments and the various elected and appointed officials of Lake County. This report is a product of all of their combined efforts and cooperation. I ask for their continued support and cooperation in future years.

Sincerely,

Edward H. Zupancic  
Lake County Auditor  
Lake County, Ohio



Lake County, Ohio

**EDWARD H. ZUPANCIC**  
COUNTY AUDITOR

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

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June 23, 2005

Honorable Edward H. Zupancic  
Lake County Auditor

Honorable Robert E. Aufuldish  
Honorable Raymond E. Sines  
Honorable Daniel P. Troy  
Lake County Commissioners

Honorable John S. Crocker  
Lake County Treasurer

Citizens of Lake County:

I am pleased to present Lake County's Comprehensive Annual Financial Report for the year ended December 31, 2004. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County.

Responsibility for the accuracy, completeness and fairness of the presentation, including all disclosures, lies with the management of Lake County and, in particular, the Lake County Auditor's office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included.

This is the eighteenth consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

The Comprehensive Annual Financial Report (CAFR) is presented in three sections, which are identified as follows:

The **Introductory Section** includes a table of contents, the transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting for 2003, a list of all elected county officials and organizational charts for the Lake County government and the Auditor's Office.

## ***TRANSMITTAL LETTER***

The **Financial Section** includes the Independent Accountants' Report, Management's Discussion and Analysis (MD & A), the basic financial statements and notes to the financial statements that provide an overview of the County's financial position and operation results, the combining statements for nonmajor funds and other schedules of individual funds that provide detailed information relative to the basic financial statements.

The **Statistical Section** includes various historical, financial, economic and demographic information that may be useful for further analysis and comparisons.

## **REPORTING ENTITY**

Lake County (the County), located in northeastern Ohio along the southern shore of Lake Erie, encompasses 23 municipalities, villages and townships. The County was first organized in 1840 and includes 231 square miles and approximately 227,000 residents, based on the results of the 2000 Census. The County seat is located in the City of Painesville, Ohio.

The County's greatest asset is its location on the shores of Lake Erie. The County also boasts numerous cultural and recreational attractions including Headlands Beach State Park - the longest in Ohio, Chagrin River Harbor, North Chagrin Reservation and Squire's Castle, Holden Arboretum, Chalet Debonne Vineyard - the second largest vineyard in the State, the Indian Museum of Lake County, the Marine Museum and Lighthouse, Lake Farmpark, "Lawnfield" - the home of President James A. Garfield, Lake Erie College Equestrian Center, the Mentor Marsh and Classic Stadium which is home to the Lake County Captains, the Cleveland Indians Class A baseball farm club. In addition, County residents and visitors can take advantage of nearly 5,800 acres of parkland operated by Lake Metroparks, the County's Park District. The Chagrin and Grand Rivers flow into Lake Erie at Lake County. Golf enthusiasts can be satisfied by the numerous golf courses located throughout the County. Numerous recreational events attract visitors from all over, including Vintage Ohio – a wine and food festival and the Lake County PerchFest.

The County is served by diversified transportation facilities, including immediate access to fifteen State and two U.S. highways and interstate highways 90 and 271. The County is served by Conrail, Amtrak and the Norfolk and Southern Railroads. Laketran, the County's regional transit authority which provides both fixed line and on-demand bus service, also serves county residents. The American Public Transportation Association ranked Laketran as the best transit system for less than one million riders in 2000. The Willoughby Lost Nation Airport and Casement Airport in Painesville Township are located in the County to serve private aircraft. The Cuyahoga County Airport, which also serves private aircraft, is located along the western border of Lake County. The Cleveland Hopkins International Airport, located approximately 30 miles west of the County, serves the County with regularly scheduled carriers. The County is also served by over 100 trucking firms, which distribute goods nationwide. Commercial and industrial businesses can also utilize the dock facilities of the Fairport Harbor Port Authority in the Village of Fairport Harbor.

## ***TRANSMITTAL LETTER***

The County is directly served by Lake Hospital System, Inc., an acute care hospital system with facilities located in the Cities of Painesville, Willoughby, Madison and Mentor. The hospital system boasts diagnostic, surgical and cancer research centers which have been constructed in recent years. Educational services are provided by the various school districts within the County, as well as Lakeland Community College, Lake Erie College and a branch of Tiffin University, all located within the County. Several other public and private colleges and universities are located outside the County but within commuting distance. The County is home to two local radio stations and one daily newspaper with circulation extending beyond County borders.

Ohio statutes impose the legislative, financial and judicial powers of the County. The legislative body of the County is comprised of a three member Board of County Commissioners, with each member elected at large for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget including all appropriation measures and approves all expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer perform various financial functions of the County government.

The County Auditor, who is elected to a four-year term, serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. As the chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by the issuance of county warrants, distributes funds to creditors in payment of liabilities, including payroll, incurred by the County and its departments.

As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing tax collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, the Auditor serves as the secretary of the Board of Revision and the Budget Commission, is the administrator of, and secretary to, the County Data Processing Board, and is a member of the Geographic Information Systems (GIS) Board.

The County Treasurer, also elected to a four-year term, is the custodian of all County funds. The Treasurer is responsible for the investment of all idle County funds, as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. The two offices perform daily reconciliations of the total County fund balances of the Auditor and the Treasurer, and reconciliations on a fund-by-fund basis are prepared monthly. The Treasurer, the Auditor and the County Prosecutor comprise the County Budget Commission. The Budget Commission plays an important function in the financial administration of the County government and all other local governments within the County. Other elected officials serving four-year terms include the Prosecutor, the Engineer, the Recorder, the Sheriff, the Clerk of Courts, the Coroner and seven Common Pleas Court Judges.

## ***TRANSMITTAL LETTER***

The County government offers a wide range of services to its residents including, but not limited to, general government, public welfare, social services and public assistance, civil and criminal justice system administration, road and bridge maintenance services, health and other administrative support services. In addition, the County's Department of Utilities operates a water distribution system, a wastewater collection system, a solid waste disposal system and a solid waste recycling program.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions that comprise the "financial reporting entity" in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Note A to the basic financial statements provides a more detailed discussion of the County's financial reporting entity.

In accordance with GASB Statement No. 14, Deepwood Industries, Inc. (the Workshop) is included in the County's financial reporting entity as a component unit. The Workshop is a non-profit corporation established to provide employment for consumers of the Lake County Board of Mental Retardation and Developmental Disabilities (Board of MR & DD) enrolled in the Adult Services Workshop Program and CLEO Supported Employment Program. The Board of MR & DD provides the staff facilities and support services necessary for the implementation of the programs offered by the Workshop. The Workshop generates its revenue from the sale of goods.

The County Auditor serves as the fiscal officer and custodian of funds, but the County is not financially accountable for the Lake County General Health District and the Lake County Soil and Water Conservation District, whose activities are included in this report as agency funds.

## **ECONOMIC CONDITION AND OUTLOOK**

Lake County, the smallest geographical county in the State of Ohio, is located about 30 miles east of Cleveland, along the southern shore of Lake Erie, and is considered part of the Greater Cleveland metropolitan area. The County is in the Cleveland Primary Metropolitan Statistical Area (PMSA), along with Ashtabula, Cuyahoga, Geauga, Lorain and Medina counties, which was the sixteenth largest PMSA out of the total of seventy-four PMSA's in the United States, per the 2000 U.S. Census. The County's 2000 Census population of 227,511 placed it as the eleventh most populous of the State's eighty-eight counties.

## ***TRANSMITTAL LETTER***

Lake County is fortunate to have a much diversified economic base consisting of chemical manufacturing and research, wire and wire mesh products, plastic and plastic products, custom machinery, health care, nurseries and government. The County can be divided into several distinct industrial, commercial and residential areas. The western third of the County is highly developed with industrial and commercial corporations and contains some of the County's more "established" residential neighborhoods. The northeastern coastline is the home of the County's shipping industry and some of its finest recreational activities. The eastern and southeastern sections of the County have seen major increases in residential development but still have large rural areas within them. The central portion of the County, namely the Cities of Mentor and Painesville, boast the County's retail hub and government seat, respectively.

For several years now, Lake County has experienced significant retail growth, in terms of both retail sales and in new construction of retail establishments. Lake County's retail vacancy rate decreased from 6.8 percent by the end of 2003 to 3.8 percent at the end of 2004, according to a market analysis conducted by C. B. Richard Ellis Co. The study covered the Greater Cleveland area and included 375 shopping centers or freestanding buildings with 50,000 square feet or more of retail space in eight Northeast Ohio counties. Lake County's vacancy rate compared favorably to the 7.8 percent for the entire area included in the study which covered 74 million square feet of retail space within Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Stark and Summit counties. With a second consecutive year of declining vacancy for the area, the market has worked off much of the volume of empty stores that developed during the recession and made the vacancy rate peak at ten percent in 2003. The retail occupancy rate for the City of Mentor, Lake County's retail hub, was at 96 percent for the third consecutive year.

Lake County, with the Great Lakes Mall in the City of Mentor as its retail hub, is home to many retail giants such as Kaufmanns, K-Mart, Wal-Mart, Kohl's, Dick's, Best Buy, Circuit City, Target, Tops Supermarkets, Giant Eagle Supermarkets, Home Depot, Lowe's, Office Max, Walgreens, CVS, Regal Cinemas and B.J.'s Wholesale Club, several of whom have multiple locations within the County and have built new stores or remodeled existing buildings within Lake County in recent years. While some retail establishments have closed their facilities in Lake County in recent years for various reasons, in general, new establishments have replaced them or are in the process of moving into the County. Most of the County's "big-box" stores are currently occupied.

Several very large retail complexes have been constructed in Lake County in the last couple of years including the Diamond Centre in the City of Mentor and Willoughby Commons in the City of Willoughby. Several more retail developments are currently under construction or are on the planning table. One of those is the Shamrock Business Center situated on 300 acres overlapping the Cities of Mentor and Painesville, which includes 700,000 square feet of retail space and 800,000 square feet of light industrial space, a hotel/conference center and some residential development. The whole complex could take an estimated ten years to complete construction.

## ***TRANSMITTAL LETTER***

Another huge retail development, which is in its infancy, is a 110-acre site in the City of Willoughby at the southeast corner of State Route 2 and Lost Nation Road - one of the last undeveloped parcels on the western end of that highway. Developers for this property, dubbed "Riverside Commons" in deference to its proximity to the Chagrin River in the City of Willoughby, plan to build a combination of four retail establishments totaling 500,000 square feet on sites of eleven to eighteen acres. They are also proposing to construct a hotel or assisted living center near the interchange, and to develop seven one-acre parcels suited to restaurants and banks. Additionally, the site includes 108 acres which are zoned for industrial use, and plans are to expand that southern portion of the site to connect to a similar industrial parkway bordering it in the City of Mentor. While some utilities and roadways are already in place at the site, the developer is working with various governmental entities to mitigate certain wetland problems at the site. The entire development may take up to ten years to be completed.

Another proposed development in the City of Willoughby is dubbed Chagrin River Walk. Located on twenty-six acres along the east bank of the Chagrin River, just east of downtown Willoughby, the developer of this property is proposing a \$50 million retail, office and residential complex. The development would comprise as many as six buildings which will share a Georgian-style design. In total, the complex would entail 75,000 square feet of retail space, 100,000 square feet of office condominiums on the second floors of the retail buildings, and more than 100 units of rental apartments and condominiums ranging in price from \$200,000 to \$400,000. A high-end salon has committed to move into the complex and the company is searching for upscale retailers and restaurants as well. The developer hopes to begin construction in the fall of 2005.

In the last several years, some major retailers have constructed and opened brand new stores within the County. Lowe's Home Improvement Stores has opened brand new stores in the City of Mentor at the former site of a DIY Home Improvement store, which closed in 2001, and in the City of Willoughby where the former Willo Plaza shopping center was located. Construction was completed in 2003 in the City of Mentor-on-the-Lake, on the Lakeside Shopping Center, a 106,500 square foot retail center. The anchor tenant of the last major commercial property in the City is Marc's Deep-er Discount Stores. Both Giant Eagle Supermarkets and Tops Friendly Supermarkets opened new stores within the County in recent years. Within the last few years, the City of Willoughby became home to new Eat'N Park and Cracker Barrel restaurants. At the same location of those two restaurants, Texas Roadhouse opened a brand new restaurant and Ruby Tuesday plans to construct a new restaurant there as well. The site is near the point where three major highways converge, hence it is a high traffic area that can support that many eateries. Ruby Tuesday is also planning on building a new restaurant within the Diamond Centre complex in the City of Mentor.

Wal-Mart Stores, Inc., which already had a large presence in the County with stores in the Cities of Mentor and Eastlake, opened a 135,000 square foot Sam's Club on 16.2 acres in the Diamond Centre shopping center in the City of Mentor in 2004. The nationwide retail giant also is constructing a new 203,000 square foot Wal-Mart store in Madison Township on thirty-five acres. This new store, which is expected to open in January of 2006, is estimated to cost \$13.5 million and should employ several hundred people.

## ***TRANSMITTAL LETTER***

AmeriHost Inns opened a brand new 29,000 square foot, 55-room inn on 1.8 acres in Concord Township. The three-floor complex features an indoor swimming pool, a small workout room, a business center with high-speed online accessibility and thirteen rooms with whirlpools. The hotel expects to employ six full-time and twelve part-time jobs. Its nightly rates will be more moderate compared to the larger hotel chains as the hotel attempts to attract value-oriented patrons. Also opening within the last year in that same area in Concord Township where State Route 44 and Interstate 90 meet is a 27,000 square foot Reider's grocery store, Chardonnay's Hair Studio and Wellness Spa and a Waffle House restaurant. In addition to these new retail establishments in that area, Lake Hospital System plans to break ground in 2006 on a new, high-tech, 125 bed facility near this location.

Ground was broken in October of 2003 on Lakeview Bluffs, a combination commercial and residential development in Painesville Township, Painesville City and Fairport Harbor Village. Built on the former Diamond Shamrock Company property, which was formally declared as a Brownfield site years ago, this 1,100-acre site will be restored to a viable, and valuable, piece of property in the County. Included in the plans for this redevelopment is a commercial vineyard and winery, housing for senior citizens, an equestrian facility, a golf course, up to 1,000 housing units and a 350-acre nature preserve. Another commercial/residential development is proposed in the City of Painesville on 300 acres along State Routes 2 and 44. The site would include a residential district possibly including an apartment complex, multiple commercial developments and a park.

In the City of Willowick, construction has begun on nearly 400 condominiums and single-family homes along with a new performing arts center and an outdoor amphitheater on the Lake Erie shoreline in their community. This development requires the demolition of a portion of the Shoregate Shopping Center and the North Shore Mall to make way for the housing developments. A good portion of the retail space in these facilities had been vacant for several years, so the property is being developed for residential purposes.

Since 1990, when the County, as a whole, became an enterprise zone, the County and its municipalities have been utilizing tax abatement incentives in attracting new businesses to relocate to the County or expand existing facilities within the County. Those businesses granted abatements have not only increased the tax base of the County for future years but they have also provided additional jobs, thereby generating additional income tax revenue for the local municipalities and some school districts. The largest expansion to date that resulted from the granting of tax abatements was for the Lubrizol Corporation of Wickliffe, one of the County's largest employers, which received a 90% real property tax abatement on its \$70 million expansion to its headquarters.

In addition to real property tax abatement incentives, businesses have also received abatements on personal property taxes. These personal property tax abatements have allowed businesses to expand their machinery, furniture, fixtures and other equipment resources. The benefit to the County and its subdivisions with tax abatements is an increase in tax revenue which, although collected at less than 100% of actual valuation initially, is still revenue that potentially would not have been generated without the abatement program.

## ***TRANSMITTAL LETTER***

While the tax abatement program continues to be a viable source of retaining industrial, commercial and retail businesses in the County and encouraging new development, in recent years some Lake County municipalities have been migrating from property tax abatements to other innovative methods of securing new businesses to their locales. Programs such as “incentive grants” are based upon new payroll taxes generated from businesses relocating or expanding to local municipalities.

The City of Mentor recently utilized an “incentive grant” to entice the Avery Dennison Corporation to construct its worldwide adhesive roll materials headquarters in their City. The move was necessitated because Lake Hospital System owns one of the two buildings that Avery currently occupies and the hospital system needed the property to pave the way for their new facility which was discussed previously in this letter. The company, which has multiple locations in Lake County, will also be leaving its current Concord Township location so that it can expand its headquarters. This relocation will bring to Mentor a new \$40 to \$50 million complex which will include a 130,000 square foot, four story office and laboratory building as well as a 29,000 square foot research and development facility. The new complex will be located on 12.7 acres of land in the new Newell Creek Preserve, a unique multi-use development of both commercial and residential properties. While the City’s incentive grant entitles the company to discounted city income taxes for a fifteen year period, the company will be paying significant real and personal property taxes to the City and the Mentor Exempted Village School District.

Industry is a vital source of income and jobs to the County. While the County has more retail commerce and small companies rather than major manufacturing companies, Lake County is appealing to industries because of the infrastructure, availability of water and other utilities, access to the freeways and a well-educated work force. According to the Cleveland based firm of Colliers International, the seven-county Northeast Ohio region is the ninth largest industrial region in the nation with its 330 million square feet of industrial space. The Lake/Geauga County market had an 11.0 percent vacancy rate at the end of 2004 which was slightly higher than the 2003 rate of 10.9 percent. About 1.9 million square feet, or 16.0 percent, of industrial space in Mentor is empty. Of that figure, more than 1.2 million square feet is taken up by three “industrial dinosaurs” which were very large industrial manufacturing facilities years ago, each of which now have over 350,000 square feet of space available. City of Mentor officials are considering the merits of designating these areas as a Foreign Trade Zone in order to provide more opportunities to utilize these vacant buildings.

The majority of the County's industrial facilities are in the western half of the County. However, Perry Township in the northeast area of the County is developing its own industrial park. The first significant industrial development in Perry Township is the Wind Point Reserve Industrial Subdivision. This development is a joint effort between Perry Township, Perry Village and North Perry Village with the Perry School District also involved. A proposed commercial and industrial park in North Perry Village, called Center Ridge Commons, is under consideration and is being reviewed by various boards of that community.

## ***TRANSMITTAL LETTER***

The City of Painesville is currently progressing in their development of their Painesville Renaissance Business Park on 42 acres in the City. First developed in 2000, Cintas Corporation and Core Systems, LLC are two major tenants in the industrial park. The City is also home to the new Shamrock Business Center which is being constructed as a 300 acre Planned Unit Development which still offers over sixty acres of vacant industrial land sites.

The County is very proud of its own park district, Lake Metroparks. As previously mentioned, the park district is serving the County well in providing the residents with a quality park system which is expanding annually while continuing to furnish superior recreational programs and activities. In recent years the park district has purchased or acquired additional land in a continuing effort to expand and improve the County's recreational facilities. Currently, the park district has over 5,700 acres of property and operates twenty-nine facilities. In 2003, the parks district boasted over 2.7 million visitors to its facilities. Lake Metroparks completed construction on the Greenway Bike Trail in 2001, a 4.4-mile bike trail that stretches from its northerly point in Painesville Township down to the Lake County/Geauga County line in Concord Township.

In addition to the attractiveness of the Lake Metroparks system, the County also boasts that it is home to the Holden Arboretum, the largest arboretum in the United States. The Arboretum, which purchased an additional forty-one acres of property in the last couple of years, is a symbol of the beauty of Lake County and the "western reserve" region. The mission of the Holden Arboretum is to connect people with nature for inspiration and enjoyment, foster learning and promote conservation.

In recent years, the County has benefited from real estate development in other recreational-type complexes. Little Mountain Golf Course, an \$8.5 million new course on a 248-acre piece of property in Concord Township, opened in 2000. In addition to the golf course, the complex features over seventy single-family homes on one to four acre lots valued around \$500,000 each. Perry Village purchased 25.5 acres of property on Call Road in 2000 with the hopes of developing it into a park and recreational complex.

In the medical field, Lake Hospital System completed a \$10 million expansion to its LakeWest Hospital facility in the City of Willoughby during 2004. The 75,000 square foot addition includes a basement and two floors above ground on the south end of the hospital, off of the main lobby. The expansion features high-tech medical office space and the Center for Sports Medicine and Rehabilitation, a new state-of-the-art facility offering a broad range of services for injured athletes, surgery and stroke patients and accident victims. The new wing will also house medical office space for those physicians specializing in orthopedics, urology, ENT, dermatology and thoracic and cardiovascular medicine. Additional space was also provided for perioperative, outpatient and rehabilitation services. The project is one that will be jointly funded between the hospital system and various doctors. The addition was built with cutting-edge technology and includes infrastructure to accommodate a four-floor patient bed tower which will be built in the future. The Lake Hospital System has spent more than \$190 million on new construction and equipment system-wide since 1985.

## ***TRANSMITTAL LETTER***

At a cost of \$3.3 million, the hospital system also added space for its emergency room and outpatient services at LakeEast Hospital in the City of Painesville. This expansion will increase the emergency room capacity from 20 to 28 beds. The expansion at LakeEast will help the hospital system keep some services at the Painesville location when it moves LakeEast to the new \$50 million complex it plans to build on a 30 acre parcel in nearby Concord Township, as previously mentioned. That new facility is expected to open in 2010. In 2003, the Lake Hospital System was named to Solucient's 100 top hospitals in the nation, based upon studies conducted by the company on patient care, length of stay, expenses, profitability and other categories.

Residential development in Lake County during 2004 added an additional \$202.2 million to the real estate tax base in the County. This mark exceeded the previous all-time high of \$175.9 million established in 2003. This record level, especially in a struggling economy, discloses the desirability of Lake County for homeowners. The municipalities experiencing the largest residential growth in 2004 include Concord Township (\$59 million), the City of Mentor (\$30 million), Painesville Township (\$23 million), Madison Township (\$16 million) and the City of Willoughby (\$15 million).

Unlike many of the current low economic trends in the country, new housing starts have continued to show a steady growth in Lake County communities. In 2004, new construction commenced on over 1,000 new homes during the year with Concord Township and Painesville Township having the most new starts during the year. Some of the County's most recent and larger residential developments that were proposed, started and/or completed in 2004 are as follows:

Dugan Farms: The fifth phase of this Perry Village subdivision will include nineteen new single-family homes costing around \$250,000 on lots ranging from one-third to one-half acres.

Eagles Club at Quail Hollow: Eighteen condominium units will be constructed in this development in Concord Township with most sales exceeding \$300,000.

Echo Hills: Lot sizes in this new nineteen lot subdivision in the City of Mentor are at about one-half acre or slightly larger.

Heatherstone Condos: The next three phases of this condominium development will add an additional eighty-eight new units with most sales around \$125,000 or below.

Heidi Estates: This thirty-three lot subdivision located on the north side of the City of Mentor, has had home sales between \$150,000 and \$250,000 on lot sizes at or near .35 acres.

Heisley Park: One of the largest subdivisions currently under construction, this development will, when completed, have seventy-five single family homes with most having sale prices between \$175,000 and \$250,000.

## ***TRANSMITTAL LETTER***

Newell Creek Preserve: Previously known as Woodnorton, this huge development on 380 acres in the City of Mentor, would feature over five hundred single-family homes and condominiums. The unique residential and commercial development will consist of 770,000 square feet of office space and 220,000 square feet of retail space. Over fifty percent of the entire development will be undeveloped green space. Actual development of this site could span over ten years and it would be the largest single development ever in Lake County. Fully built, the project would be valued at an estimated \$250 million. As previously noted, the Avery Dennison Corporation has committed to constructing its world headquarters at this location.

Noble Ridge Estates: Located in the Village of Perry, phase two of this subdivision will feature fifteen new single-family homes built on lots ranging from one to one and one-half acres in size. In previous years, phase one consisted of twenty-three new homes.

North Creek Villas: Phases six and seven of this condominium development in Painesville Township will consist of twenty and eleven condominium units, respectively, averaging \$150,000 in price.

Pine Valley: Located in the City of Willoughby Hills, this forty-one lot single family home subdivision features one acre lots.

Princeton at College Hills: Twenty-five condominium units, with sales prices slightly above \$100,000, will be constructed in the City of Painesville.

Quail Hollow: Phase nine of this upscale single-family home development features fifty sublots ranging from .35 to .9 acres and most sales over \$300,000.

Rivers Edge at Nash Farms: One to two acre lots are included in this thirty-seven single family home subdivision in the City of Willoughby Hills.

Rockinghorse Farms: Large lots are available in this fourteen parcel subdivision. Located in the City of Kirtland, lots are between one and seven acres in size, with selling prices around \$125,000 for the smaller lots.

The Woodlands: This subdivision in the City of Willoughby will contain 124 single-family homes within this forty-five acre subdivision. Appropriately named, deed restrictions require that this subdivision be developed under woodlands conservation guidelines. The initial phase of this development, which is nearly completed, contains thirty-eight lots with most at .3 acres in size. Phase two will have another thirty-eight lots of similar size. Lot prices average \$80,000 to \$85,000 with most home sale prices around \$300,000. Phase three, the last phase of the subdivision, will commence in 2005.

## ***TRANSMITTAL LETTER***

While the County has been benefiting from the fairly steady residential, commercial and industrial growth in recent years, there has been a concerted effort taken to preserve and protect the County's natural waterways, parks and wetlands. Lake County is unlike other areas of agricultural use. The County is blessed with unique soil and climate and, most importantly, the availability of water. Groups such as the Lake County Farmland Preservation Task Force, the Grand River Partners and the Chagrin River Watershed Partners, along with the Lake County Soil and Water Conservation District and the County Commissioners, are cognizant of the fact that the County is rich in natural beauty and they are constantly working to protect one of the County's greatest assets.

Recognizing Lake Erie's importance as a major environmental, economic and recreational resource, the County Planning Commission obtained a grant from the Ohio Department of Natural Resources, along with several private donations, to conduct a coastal feasibility study. The purpose of the study is to determine how to properly develop the County's 27 miles of Lake Erie's south shoreline and inland waterways to best serve the residents of the County, as well as all of northeastern Ohio. The study produced a record of current coastal conditions which can serve as a benchmark for future improvements and identifies land patterns and potential opportunities. It also included technical solutions for protecting beaches, bluffs and harbors. Among the potential development projects identified by the study were improvements to the Chagrin River offshore breakwaters and safe harbor access, Mentor-on-the-Lake shoreline protection and potential beach creation, improvements to Mentor Harbor and Fairport Harbor marinas, and Perry Township Park boat launch upgrade and bluff protection.

Tourism in Lake County is a very important part of the local economy. Tourism in Lake County generates an estimated 11,500 full-time jobs within the County. With the shores of Lake Erie as its northern boundary and its close proximity to the City of Cleveland, Lake County offers a great deal in terms of recreational, cultural and historical activities. In 2003, visitors spent some \$493 million in Lake County as compared to \$378.5 million in 2001. Within thirty miles of the Lake Erie shoreline there are some 300 tourist attractions between the City of Toledo on the western shore to Conneaut on the eastern Ohio shore that account for \$7 billion in annual tourist spending. According to a study conducted by the Lake County Community Arts and Culture Task Force, arts and culture generate \$30 million a year to the County's economy.

Employment fields in Lake County are very diversified, with manufacturing and trades as the two largest. The service-oriented field is becoming a more popular field each year and is now the third largest employment field in the County. The County's 2004 average unemployment rate of 5.7 percent was a decrease over the 2003 rate of 6.3 percent, which indicates a potential recovery from the nationwide economic recession experienced over the past several years. This compares very closely to the national and state 2004 average unemployment rates which were at 5.4 and 5.6 percent, respectively.

## ***TRANSMITTAL LETTER***

### **MAJOR INITIATIVES**

#### **CURRENT YEAR:**

Very few facility capital improvement projects were undertaken in 2004 by the County. The tightening of the County's overall budget during 2004, as in the previous two years, resulted in capital improvements to County-owned buildings being addressed on an as-needed basis. As in recent years, the most significant capital projects the County undertook in 2004 were those pertaining to judicial and public safety functions of the government.

In February of 2002, bids were awarded for the renovation of and additions to, the Lake County Courthouse. Eleven main contractors were awarded bids at that time which totaled almost \$9 million. The project commenced in April of 2002 with an original completion date set for April, 2004. However, due to many unforeseen structural problems with the 100 year old building, the project was not completed until March of 2005.

This has been a multi-phased project with various areas of the building being completed at different times. The first phase, which was completed by the end of 2003, consisted of a new 17,000 square foot addition at the rear of the Courthouse. This phase included a new rear entrance, security station, sally port, prisoner holding cells, public restrooms, conference rooms and magistrate hearing rooms. Also completed by year's end was the renovation of Judge Mitrovich's court suite, as well as the "Courtroom of the Future" – a first-floor courtroom featuring state-of-the-art technology. The renovations of the new Domestic Relations Court for Judge Falkowski and her staff were completed in March of 2004. A new courtroom and staff offices were constructed on the second floor of the courtroom for the Domestic Relations Court.

Phase II of this mammoth project was the renovation of the lower level of the Courthouse and Judge Collins court suite on the first floor. The lower level renovations consisted of the upgrade of the public restrooms to Americans with Disabilities Act (ADA) standards, a new relocated Law Library and renovation of Judge Culotta's court suite. The lower level renovations were completed in October of 2004. The new accommodations for Judge Collins and his staff on the first floor, which were completed in August of 2004, is where the former Domestic Relations Court was located.

The third phase of the project entailed the renovation of Judge Lucci's courtroom and offices on the second floor of the Courthouse and the renovation of Judge Collins' former courtroom and offices for the new Court of Appeals and Grand Jury room. The third floor space that formerly occupied the County Prosecutor's office and the Law Library was reconstructed into magistrate hearing rooms and offices for the Domestic Relations Court during this phase, which was completed in March of 2005.

## ***TRANSMITTAL LETTER***

In early 2004, it was decided by the County Commissioners to replace the deteriorating ninety-seven year old sandstone steps at the front entrance of the Courthouse. Specifications were prepared and a bid was awarded in June of 2004 for the replacement of the steps. This project consisted of the removal of the old steps which were then replaced with new grey granite steps. The project began in July of 2004 and was completed in November of 2004, at a cost of \$209,900.

As previously noted, as construction on the Courthouse project progressed, many changes were required due to building defects that were unforeseen, prior building renovation errors and design changes by the County judges. As a result, the final cost of this judicial project is about \$15 million, including architectural, construction and management costs.

The Courthouse renovation project is the final piece of a series of capital improvements to the various buildings that house the court system offices of the County. Due to the backlog of cases pending in the Lake County court system in years past, the State previously ordered the County to create an additional common pleas court, which commenced operations in January of 2001. Knowing that this mandate was forthcoming, and in order to provide additional space for existing courts and other judicial departments that had been housed in cramped quarters, the County Commissioners purchased the old Painesville Post Office Building in 1996 for \$425,000. Renamed the "Lake County Courthouse West Annex" by the County Commissioners in March of 2001, this facility was completely renovated, at a cost of \$6.6 million, to house the Lake County Probate Court and the Lake County Clerk of Courts Office. In 2002, renovations were completed on the Lake County Juvenile Justice Center. This project involved the construction of an 8,000 square foot addition to the complex and the total remodeling of the existing building to add additional courtrooms, classrooms, conference rooms, upgraded administrative offices and offices for the attorneys assigned to Juvenile Court. The completion of the County Courthouse project is the last piece of the whole "refurbished" court infrastructure system that will serve Lake County and its residents for many years to come.

In December of 2004, construction commenced on the renovation of the County Auditor's and County Treasurer's offices which are located on the first floor of the County Administration Building. This project entails the total reconstruction of these elected officials offices including new floor plan layouts and new public entrances. The replacement of the entire heating and air conditioning systems is included in this project. A totally new electrical system was also installed, which was desperately needed due to the increased demand for electrical power to support the information technology equipment of these offices. Phase I of the project was the Auditor's Office on the first floor which was completed in May of 2005. Phase II is the renovation of the Treasurer's Office which began in May of 2005. The third and final phase of the project is the renovation of second floor offices most recently occupied by the Lake County Alcohol, Drug Addiction and Mental Health Services Board. This office space will be reconstructed to house the Auditor's real estate appraisal division staff which is currently located in another County building one block from the Auditor's main office. This project brings the Auditor entire staff under one roof, thus making it much more efficient not only for the operation of the Auditor's office, but also for the general public. The total estimated cost of this project is \$1.7 million including all construction costs, furniture and new file management systems for all three locations.

## ***TRANSMITTAL LETTER***

In December of 2003, bids were opened to build a public safety radio communications tower in Leroy Township to enhance the Lake County 800 MHz radio communications system. A contract was awarded in January of 2004 for construction of the tower at a cost of \$334,300. The tower, which went into service in April of 2004, is the fifth such tower site in the countywide public safety radio communications system.

In July of 2003, the County Commissioners, in conjunction with the County Engineer's Office, awarded contracts for the reconstruction of the Erie and Pelton Roads Bridge in the City of Willoughby. This project commenced and was completed in 2004 and entailed moving the present Erie/Pelton Bridge north of Gilson Park and then reconstructing Erie Road. This joint County/City project had been planned for over fifteen years. There were large environmental hurdles to overcome in the planning stages of this project. The reconstruction and realignment roadwork created the new Gilson Parkway Connector from Erie Road to Lost Nation Road. The new two-span steel girder curved bridge spans the Chagrin River 1,000 feet downstream from the sixty year old Pelton Road Bridge it replaced.

During 2004, the County Engineer's Office embarked on two separate projects utilizing the newest technology in embankment stabilization. Due to a very wet spring, Callow Road in Leroy Township and Stocking Road in Madison Township both incurred embankment slides and deterioration. Conventional engineering costs estimates for these two repair projects were over \$118,000 and \$225,000, respectively. The Ohio Public Works Commission gave consent for the Engineer to use "soil nailing" technology to repair this damage. This technology drives large nails, which are actually twenty foot long steel rods, into the hillside at speeds of 200 miles per hour in a grid pattern. The soil consolidates around the rods, keeping it from slipping away and preventing slides. The rods have holes which allow water to drain out of the embankment. A chain link draining fabric is placed over the area and a concrete wall mix is sprayed on the hillside. Both projects were completed in one day each and at less than half of the original estimated costs. The Callow Road project won the 2005 Lake County Environmental Improvement Award.

The County Commissioners, through the Lake County Department of Utilities, have been very active in water and wastewater repair projects and new installation projects. During 2004, thirty-one utility line projects were in progress at some point during the year. These projects come on the heels of the completion of a \$37 million renovation to the Gary L. Kron Water Reclamation Facility (GLKWRF) in 2003. This expansion was necessary to meet the growing needs of the County, as new construction continues to flourish, and also to meet more stringent requirements of the federal and state Environmental Protection agencies. This capital venture, which increased the capacity of the facility from 14.2 to 20.0 million gallons per day, was financed by an Ohio Water Development Authority loan.

## ***TRANSMITTAL LETTER***

Effective in April of 2001, the County Commissioners raised the wastewater utility rate from \$46.20 to \$58.17 per quarter for approximately 36,000 customers the County services. In addition, the Commissioners also raised the sanitary sewer tap-in fees for customers utilizing the GLKWRF from \$1.125 to \$5.705 per gallon, per day. These rate increases are to provide additional operating revenues and to assist in paying off the debt issued for the GLKWRF.

In addition to the utility line projects, the Department of Utilities also had three projects ongoing during 2004 regarding the solid waste landfill facility. The first project involved the installation of a final cover over a portion of the landfill, the second project was for construction of an additional cell for the landfill, and the last project was for redesigning a cell within the County landfill.

Per Ohio law, the County Auditor is required to reappraise all real estate property in the County every six years. In between each six-year appraisal, the County Auditor is required to “update” real estate valuations based upon sales that transpired during the three years subsequent to the last reappraisal. The last reappraisal for Lake County was conducted for tax year 2000, which was effective for taxes billed during calendar year 2001. The last required update was for tax year 2003 and the Auditor’s Office completed work on that project during 2003. The valuation changes resulting from that became effective for tax bills first due in 2004. The County Auditor’s Office solicited proposals in 2004 from appraisal firms to conduct the next sexennial reappraisal for tax year 2006. A firm was selected and work commenced in the summer of 2004 to physically view all 105,000 parcels in the County.

As previously announced by the County Commissioners in November of 2003, the Commissioners closed the Lake County Home on June 30, 2004. Located in Painesville Township, the senior-oriented home provided basic necessities such as a room, three meals a day and laundry services to its eleven residents. Citing other alternative care facilities available to the residents of the home which can provide better care, the Commissioners decided on the June, 2004 date in coordination with the retirements of the County Home superintendent and assistant superintendent. All residents who were still living at the Home at the time of the closure were relocated to other private facilities. The Commissioners are in the process of selling the County Home facility and land to either Painesville Township or the Painesville Township School Board.

As a means of saving taxpayers money, the County decided in early 2004 to begin outsourcing the microfilming of county records. The County Recorder, who managed the Microfilm Department, estimates that a savings of over \$870,000 would be achieved through 2009 by outsourcing such services.

## ***TRANSMITTAL LETTER***

### **FUTURE PROJECTS:**

As shown in the financial statements of this report, the criminal justice system and public safety functions of the County government consume a large portion of the General Fund budget. As previously disclosed, the majority of capital improvement projects in recent years have been for improvements and/or additions to court buildings and other judicial system offices. Due to the magnitude and cost of the County Courthouse renovation project, it is anticipated that there will be few major renovation projects in the immediate future. Projects such as parking lot resurfacing, electrical system upgrades to buildings and replacement of the exterior windows of the County Detention Facility are high on the facilities improvement agenda for 2005.

One significant project that is scheduled to commence in the fall of 2005 is the relocation of the Lake County Dog Shelter. An architect has already been selected for this project but the design plans have not been completed as yet. The new dog shelter will be located in Perry Township in a building that previously was home to the County's Utilities Department Billing Department. The Dog Warden's current facility in Painesville Township is too cramped, with just 32 cages and not much room for the dogs to run. At the proposed site, plans are to double the amount of cages and enlarge them. One of the more significant costs of this project will be installing sanitary sewer lines at the facility.

The County Commissioners purchased a vacant four-story office building located at 153 East Erie Street, just east of the Juvenile Justice Center in Painesville, in May of 2001. A fair amount of renovation work will need to be performed before any County departments will be able to be housed in the facility and, due to the magnitude of other projects currently underway, remodeling of this building will be temporarily put on hold.

Lake County was previously approved for \$100,000 in funding for a State Route 2 (SR-2) Major Investment Study (MIS). The study was performed in consideration of increased expenses for maintaining SR-2 and the growing traffic congestion. The mission of the study was to "develop a plan to meet the future transportation needs of the State Route 2 Corridor for Lake County and the region". The average daily traffic on this important County corridor has increased from about 29,000 in 1955 to approximately 79,000 on the east end portion and 93,000 on the western half of the highway. As a result of the study, funding in the amount of \$118 million has been budgeted by the State of Ohio to perform asphalt overlays of SR-2 in Lake County. The project will be divided into two major sections, the first being the portion of the roadway from the western county line to Vine Street in Eastlake and the second being from Vine Street to the City of Painesville boundary line. The project is expected to be bid out in January of 2006 with construction beginning sometime later that year. These repairs are expected to last ten to fifteen years.

## ***TRANSMITTAL LETTER***

In 2005, the County Commissioners hired the Cleveland State University's College of Urban Affairs to conduct a study of Lake County emergency services needs. The study will assess emergency needs such as equipment, manpower for SWAT teams, police and fire departments. According to the County's Emergency Management Agency Director, the idea behind the project is to determine if there is a way to consolidate or streamline services. A portion of the study will be paid for from Homeland Security funding.

As evident by the magnitude of some of the projects taken on in recent years, it is apparent that the County is taking a pro-active approach in keeping up with the changing times. The ultimate goal of these changes is to better serve and protect the public. In light of the events that have occurred in the last few years, security has become a priority at all levels throughout the United States and Lake County is addressing that particular issue with each of the improvement projects it is undertaking.

## **FINANCIAL INFORMATION**

### **ACCOUNTING SYSTEM AND BUDGETARY CONTROLS**

The County's day-to-day accounting and budgetary records are maintained on a basis of accounting other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. A further discussion of the two basis of accounting can be found in Note B to the financial statements and their reconciliation can be found in Note D.

The Board of County Commissioners establishes budgetary appropriations for the operation of the County's departments through the adoption of the annual appropriation resolution. Budgetary control is facilitated through the maintenance of an encumbrance system for purchase orders and through the use of the County's financial accounting system.

The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations. Administrative control is maintained through the establishment of object code line item budgets. Funds appropriated may not be expended for purposes other than those designated in the appropriation resolution. For the General Fund, appropriations are approved by department and object.

The budgetary process does not include annual budgeting for certain grant funds because appropriations are made on a multi-year basis. The budgetary controls are on a project basis and, therefore, comparisons with annual appropriated funds do not provide meaningful data and are not presented.

## *TRANSMITTAL LETTER*

### **INTERNAL CONTROLS**

The County's internal controls are reviewed annually as a part of an independent audit. In developing and revising the County's accounting and reporting control system, consideration is given to the adequacy of internal controls to provide reasonable but not absolute assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition, and
- The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived, and
- The evaluation of costs and benefits requires estimates and judgments by management.

County management believes that internal controls adequately meet the above objectives.

### **FINANCIAL CONDITION**

The County has prepared financial statements following GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments". GASB 34 creates new basic financial statements for reporting on the County's financial activities as follows:

**Government wide financial statements:** These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

**Fund financial statements:** These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

**Statement of budgetary comparisons:** These statements present comparisons of actual information to the legally adopted budget. The budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

## ***TRANSMITTAL LETTER***

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. The discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2004. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

### **Financial Highlights – Internal Service Fund**

The Internal Service funds are comprised of the operations of the Central Purchasing, Mailroom and Garage departments and the Prescription and Dental Self-Insurance programs. For the year ended December 31, 2004, these funds had a change in net assets of \$437,742 and net assets of \$986,574.

### **Financial Highlights – Fiduciary Fund**

Fiduciary funds account for assets held by Lake County in a trustee capacity as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds and, at year-end, the assets totaled \$321,010,405. The County uses agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the Lake County District Board of Health and the Lake County Soil and Water Conservation District.

## **CASH MANAGEMENT**

The County Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimal use of the County's cash resources as permitted by applicable State of Ohio law. Among the County's many investments, Lake County participates in the State Treasurer's Investment Pool of Ohio (STAROhio). The statewide investment pool was established in January of 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAROhio, the Treasurer invests in short-term certificates of deposit, U.S. government backed obligations and high-grade commercial paper.

Cash resources of a majority of individual funds are combined to form a pool of cash and investments to maximize possible returns and are managed by the County Treasurer. Certain monies of the County's agency funds are deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds as prescribed by Ohio law. Investment income for all County funds during 2004 was approximately \$2.1 million.

## ***TRANSMITTAL LETTER***

### **RISK MANAGEMENT**

The County maintains all comprehensive coverage from private carriers. Coverage is maintained for property, general liability and elected officials. Insurance premiums paid to private carriers for property and liability coverage during 2004 amounted to \$1.0 million. Coverage is also purchased from private carriers for health benefits for all County employees. In 2000, the County Commissioners implemented a new self-insurance program for medical prescription coverage for all County employees and implemented a similar program for dental coverage in 2004. For both programs, the employees pay a minimal variable co-payment, depending on the type of prescription, and the County pays the remainder of the prescription charge. These self-insurance programs are saving the County money as compared to the traditional coverage from private carriers that the County always had in years past.

### **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2004, by our independent auditor, the Auditor of the State of Ohio. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of this CAFR. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

### **OTHER INFORMATION**

Lake County participates in the Federal "Single-Audit" program, which consists of a single audit of all federal and federal pass-through funded programs administered by the County. The Single Audit is conducted under the guidelines established by the Single Audit Act of 1984, as amended by the Single Audit Act amendments of July of 1996, and U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments.

As a requirement for continued federal funding eligibility, congressional legislation has made participation in the single audit program mandatory for a majority of local governments, including Lake County. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations and the auditor's reports on the internal control structure and compliance with applicable laws and regulations, is included in the single audit section of the State Auditor's report.

## ***TRANSMITTAL LETTER***

### **GFOA CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lake County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2003.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Lake County has received a Certificate of Achievement for the last sixteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements and we are submitting it to the GFOA.

### **ACKNOWLEDGEMENTS**

The preparation of a financial document of this magnitude is the result of the combined efforts of a number of dedicated individuals who deserve recognition for their efforts. Two individuals who contributed mightily to the preparation of this report are Linda Sandberg, Administrative Secretary to the Auditor and Marie Vanjo, Fiscal Controller of the Department of Utilities. Linda's responsibilities on this project included word processing of the report, technical review of the report, compilation of certain data for the statistical section, and preparation of interdepartmental correspondence. The operations of the Department of Utilities comprise the financial data presented in the Enterprise Funds statements of this report. Marie is responsible for the collection and compilation of much of the data that comprises those statements. I sincerely appreciate the individual contributions of Linda and Marie and their dedication to this project.

In addition, I would like to acknowledge the efforts of the entire staff of the Auditor's office for their contributions to this report. Special thanks are extended to Linda Beck, Diane Heintz and Barb Hogle of the Auditor's Office and Kim Myers of the Lake County Information Technology Department for their periodic assistance and their contributions to this project.

I would also like to recognize Lake County Treasurer John Crocker and his staff for their cooperation and continued assistance. Special thanks are also due County Administrator Kenneth Gauntner for his contributions to this transmittal letter, as well as other departmental personnel for their contributions.

***TRANSMITTAL LETTER***

Lastly, I would also like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation in this project. On behalf of the County Auditor, I ask for their continued support in this project and in the Auditor's efforts towards continuing sound financial management for Lake County.

Sincerely,

A handwritten signature in cursive script that reads "Joseph C. Dowd". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Joseph C. Dowd  
Chief Deputy Auditor/  
Manager of Financial Reporting  
Lake County Auditor's Office

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lake County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Zjelke*

President

*Jeffrey R. Emer*

Executive Director

# ***LAKE COUNTY, OHIO***

## **ELECTED OFFICIALS AT DECEMBER 31, 2004**

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### **BOARD OF COUNTY COMMISSIONERS**

Daniel P. Troy	President
Robert E. Aufuldish	Commissioner
Raymond E. Sines	Commissioner

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### **OTHER ELECTED OFFICIALS**

Edward H. Zupancic	Auditor
Lynne L. Mazeika	Clerk of Courts
Dr. Salvatore Rizzo	Coroner
James R. Gills	Engineer
Charles E. Coulson	Prosecutor
Frank A. Suponcic	Recorder
Daniel A. Dunlap	Sheriff
John S. Crocker	Treasurer

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### **COMMON PLEAS COURT JUDGES**

#### GENERAL DIVISION

Honorable Richard L. Collins	Judge
Honorable Vincent A. Culotta	Judge
Honorable Eugene A. Lucci	Judge
Honorable Paul H. Mitrovich	Judge

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#### DOMESTIC RELATIONS DIVISION

Honorable Colleen A. Falkowski	Judge
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#### JUVENILE DIVISION

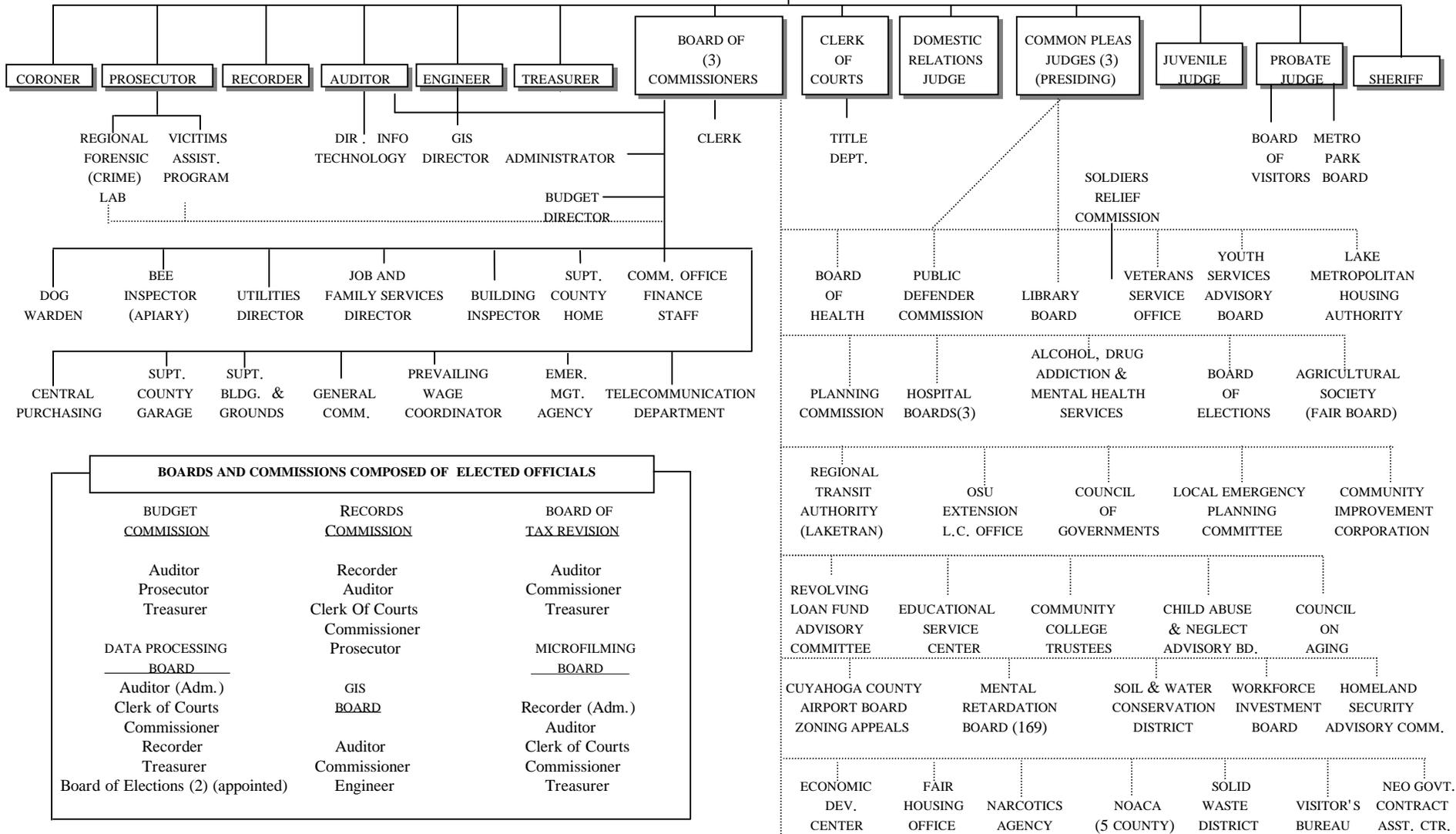
Honorable William W. Weaver	Judge
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#### PROBATE DIVISION

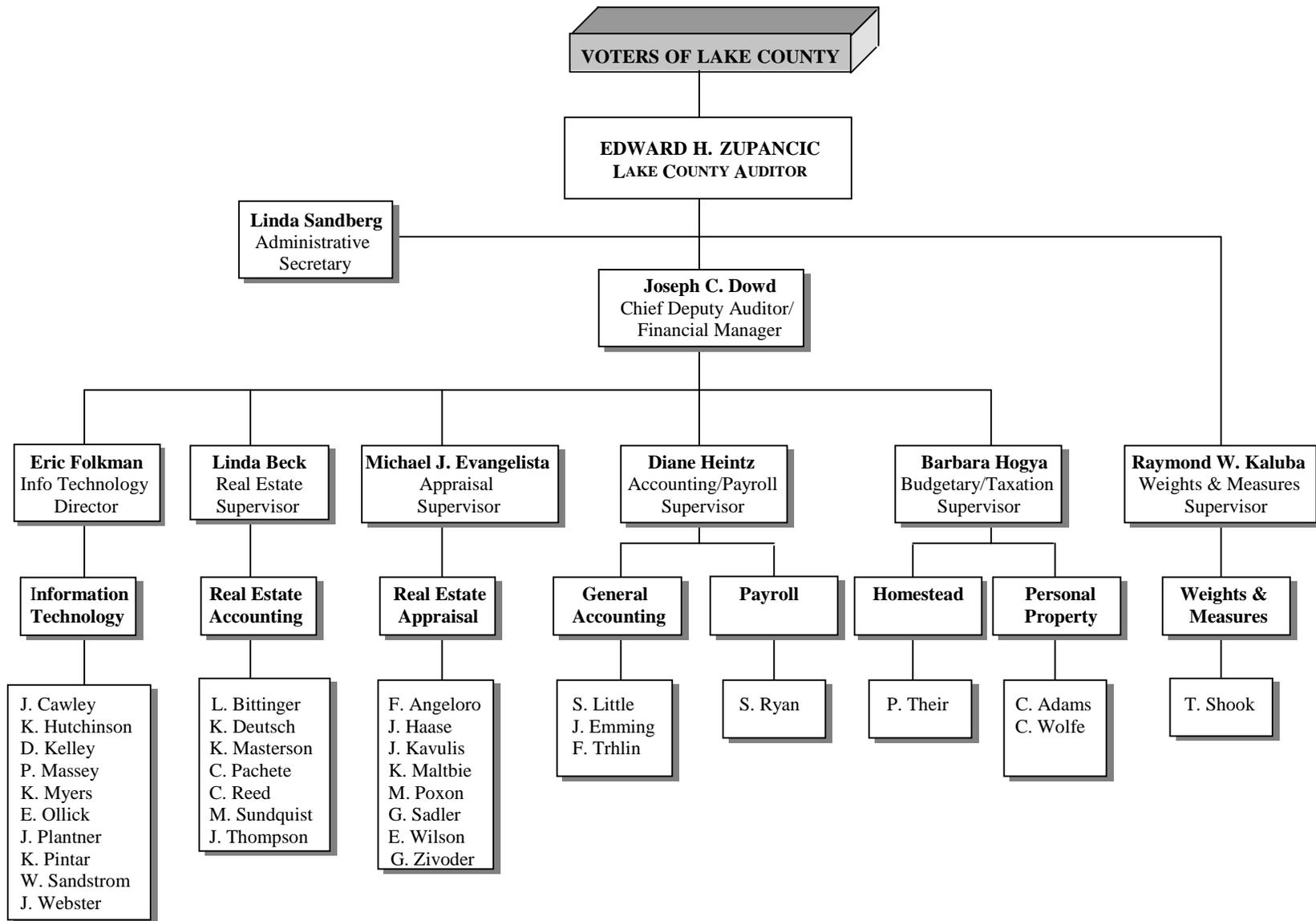
Honorable Ted Klammer	Judge
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# VOTERS OF LAKE COUNTY



**LEGEND:**  Elected to Office      Appointed      Appoints all or some members, provides space or gives financial support

**ORGANIZATIONAL CHART  
LAKE COUNTY AUDITOR'S OFFICE**



# **FINANCIAL** s e c t i o n

**Lake County, Ohio 2004**  
Comprehensive Annual Financial Report

Prepared by the Lake County Auditor's Office



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Lake County  
105 Main Street  
Painesville, Ohio 44077

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lake County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, MR & DD Board and ADAMHS Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note C, the County has restated the beginning non-GAAP budgetary basis fund balance for the General Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801  
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 23, 2005

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The discussion and analysis of Lake County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

## **Financial Highlights**

Key financial highlights for 2004 are as follows:

In total, net assets increased \$14,724,411. Net assets of governmental activities increased \$1,370,028, which represents a 0.5 percent increase from 2003. Net assets of business-type activities increased \$13,354,383 or 10.2 percent from 2003.

General revenues accounted for \$77,329,477 in revenue or 35.5 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$140,368,249 or 64.5 percent of total revenues of \$217,697,726.

Total assets of governmental activities decreased by \$781,331 and capital assets increased by \$982,553.

The County had \$168,386,840 in expenses related to governmental activities; only \$92,676,318 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$77,080,550 were adequate to provide for these programs.

The total of the County's long-term and short-term debt decreased by \$12,863,552 during 2004.

## **Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lake County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The *Statement of Net Assets* (pg. 51) and *Statement of Activities* (pgs. 52-53) provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Lake County, the general fund is the most significant fund.

## **Reporting the County as a Whole**

### **Statement of Net Assets and the Statement of Activities**

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2004?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- **Governmental Activities** – Most of the County's programs and services are reported here including general government, judicial and public safety, public works, human services, health and community and economic development and all departments with the exception of our Water, Wastewater and Solid Waste funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water, Wastewater and Solid Waste Districts as well as all capital expenses associated with these facilities.
- **Component Unit** – The County includes financial data of Deepwood Industries, Inc. (the Workshop). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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Lake County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

## **Reporting on the County's Most Significant Funds**

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, the Mental Retardation and Developmental Disabilities Board Fund (MR & DD Board), the Alcohol, Drug Addiction and Mental Health Services Board Fund (ADAMHS Board), the Special Assessment Debt Service Fund and the Courthouse Renovation Fund.

**Governmental Funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 54-60 of this report.

***Proprietary Funds:*** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water, Wastewater and Solid Waste operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central purchasing, mailroom, and vehicle maintenance departments as well as for its self-insurance programs for prescription and dental coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 61-65 of this report.

***Fiduciary Funds:*** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The County's fiduciary funds are agency funds and the fiduciary fund financial statement can be found on page 66 of this report.

***Notes to the Financial Statements:*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 67-116 of this report.

***Other Information:*** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 117-259 of this report.

## **Government-wide Financial Analysis**

The following table provides a summary of the County's net assets for 2004 compared to 2003:

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

### Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003 (restated)	2004	2003
<b>Assets</b>						
Current and Other Assets	\$ 161,824,878	\$ 163,588,762	\$ 37,164,409	\$ 34,946,137	\$ 198,989,287	\$ 198,534,899
Capital Assets	<u>185,440,285</u>	<u>184,457,732</u>	<u>195,496,477</u>	<u>200,610,096</u>	<u>380,936,762</u>	<u>385,067,828</u>
Total Assets	<u>347,265,163</u>	<u>348,046,494</u>	<u>232,660,886</u>	<u>235,556,233</u>	<u>579,926,049</u>	<u>583,602,727</u>
<b>Liabilities</b>						
Long Term Liabilities	32,134,910	32,553,310	81,261,757	93,082,359	113,396,667	125,635,669
Other Liabilities	<u>59,323,222</u>	<u>61,056,181</u>	<u>6,996,749</u>	<u>10,711,329</u>	<u>66,319,971</u>	<u>71,767,510</u>
Total Liabilities	<u>91,458,132</u>	<u>93,609,491</u>	<u>88,258,506</u>	<u>103,793,688</u>	<u>179,716,638</u>	<u>197,403,179</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	158,521,606	157,024,824	112,682,062	103,682,049	271,203,668	260,706,873
Restricted for:						
Debt Service	3,639,823	950,299			3,639,823	950,299
Capital Projects	5,334,625	6,395,085			5,334,625	6,395,085
Other Purposes	57,684,220	49,173,365			57,684,220	49,173,365
Unrestricted	<u>30,626,757</u>	<u>40,893,430</u>	<u>31,720,318</u>	<u>27,365,948</u>	<u>62,347,075</u>	<u>68,259,378</u>
<b>Total Net Assets</b>	<u>\$ 255,807,031</u>	<u>\$ 254,437,003</u>	<u>\$ 144,402,380</u>	<u>\$ 131,047,997</u>	<u>\$ 400,209,411</u>	<u>\$ 385,485,000</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$400,209,411 (\$255,807,031 in governmental activities and \$144,402,380 in business type activities) as of December 31, 2004.

A large portion of the County's net assets (67.8 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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An additional portion of net assets, \$66,658,668 (16.7 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance of \$62,347,075 (15.5 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2004, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The County also reported positive balances in all categories of net assets in 2003.

Total assets decreased \$3,676,678, which represented a 0.6 percent decrease over 2003, primarily due to a \$4,131,066 decrease in capital assets.

Table 2 shows the changes in net assets for the year ended December 31, 2004.

# Lake County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2004 Unaudited

Table 2

### Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Program Revenues:</b>						
Charges for Services	\$22,013,891	\$21,215,486	\$39,364,197	\$39,066,444	\$61,378,088	\$60,281,930
Operating Grants and Contributions	62,515,951	53,940,546	0	0	62,515,951	53,940,546
Capital Grant and Contributions	8,146,476	1,468,529	8,327,734	5,125,367	16,474,210	6,593,896
<i>Total Program Revenues</i>	<u>92,676,318</u>	<u>76,624,561</u>	<u>47,691,931</u>	<u>44,191,811</u>	<u>140,368,249</u>	<u>120,816,372</u>
<b>General Revenues:</b>						
Property Taxes	44,264,521	39,157,495	0	0	44,264,521	39,157,495
Sales Tax	15,144,022	15,158,178	0	0	15,144,022	15,158,178
Conveyance Tax	4,090,420	4,088,580	0	0	4,090,420	4,088,580
Lodging Tax	812,510	658,948	0	0	812,510	658,948
Grants and Entitlements not Restricted	3,640,620	3,383,675	0	0	3,640,620	3,383,675
Interest	2,077,798	2,072,468	25,197	38,967	2,102,995	2,111,435
Miscellaneous	7,050,659	7,203,558	223,730	187,309	7,274,389	7,390,867
<i>Total General Revenues</i>	<u>77,080,550</u>	<u>71,722,902</u>	<u>248,927</u>	<u>226,276</u>	<u>77,329,477</u>	<u>71,949,178</u>
<i>Total Revenues</i>	<u>169,756,868</u>	<u>148,347,463</u>	<u>47,940,858</u>	<u>44,418,087</u>	<u>217,697,726</u>	<u>192,765,550</u>
<b>Program Expenses</b>						
General Government	18,213,583	16,153,326	0	0	18,213,583	16,153,326
Judicial and Public Safety	41,463,976	38,528,424	0	0	41,463,976	38,528,424
Public Works	19,700,909	10,437,532	0	0	19,700,909	10,437,532
Human Services	64,658,789	66,668,782	0	0	64,658,789	66,668,782
Health	20,069,865	19,792,038	0	0	20,069,865	19,792,038
Community and Economic Development	2,759,325	2,284,601	0	0	2,759,325	2,284,601
Interest and Fiscal Charges	1,520,393	1,454,398	0	0	1,520,393	1,454,398
Water District	0	0	13,185,458	14,073,534	13,185,458	14,073,534
Wastewater District	0	0	15,985,115	16,145,032	15,985,115	16,145,032
Solid Waste District	0	0	5,415,902	6,975,114	5,415,902	6,975,114
<i>Total Program Expenses</i>	<u>168,386,840</u>	<u>155,319,101</u>	<u>34,586,475</u>	<u>37,193,680</u>	<u>202,973,315</u>	<u>192,512,781</u>
Change in Net Assets	1,370,028	(6,971,638)	13,354,383	7,224,407	14,724,411	252,769
Net Assets - January 1 (restated)	<u>254,437,003</u>	<u>261,408,641</u>	<u>131,047,997</u>	<u>123,823,590</u>	<u>385,485,000</u>	<u>385,232,231</u>
Net Assets - December 31	<u>\$255,807,031</u>	<u>\$254,437,003</u>	<u>\$144,402,380</u>	<u>\$131,047,997</u>	<u>\$400,209,411</u>	<u>\$385,485,000</u>

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The human services program accounts for \$64,658,789 of expenses out of \$168,386,840 total expenses for governmental activities, or 38.4 percent of that total. Of the total \$168,386,840 in governmental activities expenses, \$22,013,891 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for the collection of property taxes throughout the County, fines and forfeitures related to judicial activity, licenses and permits associated with building inspectors, recording fees for deeds and title fees. Judicial and public safety charges for services include fees for prisoner housing and fines and forfeitures related to judicial activity. Human service charges for services include those provided to clients of the Mental Retardation and Developmental Disabilities Board, the County Home and those for the Childrens Services Fund. Motor vehicle license fees comprise the majority of public works charges. Expenses of the public works program increased significantly in 2004 primarily due to an increase in state funding for capital improvements. The judicial and public safety program and the general government program both experienced increases in expenses primarily due to increases in operational costs of the county detention facilities and the court system, increases in election expenses and increases in health care costs.

Additional revenues provided by the State and Federal governments of \$62,515,951 include operating subsidies primarily for the Mental Retardation and Developmental Disabilities Board, the Alcohol, Drug Addiction and Mental Health Services Board and the Job and Family Services Department. Property taxes increased by 13.0 percent as compared to 2003 primarily due to an update on real estate valuations which became effective for the 2004 fiscal year. This increase in assessed valuations reflects the strong housing market in the County. Conveyances taxes and interest revenue, both of which are classified as general revenues, both had modest increases during 2004. Charges for services to users in the business-type activities in the amount of \$39,364,197 exceeded total expenses of \$34,586,475. An additional \$8,327,734 was received during the year for grants and contributions for capital expenses.

### **Financial Analysis of the Government's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental Funds:* The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$78,084,842. \$62,301,139 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$15,179,131, while the total fund balance reached \$23,048,969. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 32.6 percent of total general fund expenditures, while total fund balance represents 49.6 percent of that same amount.

The fund balance of the County's general fund decreased by \$2,620,676 during the current fiscal year. Overall general fund revenues increased in 2004 by \$1,974,393 as compared to the previous year, primarily due to increases in property taxes, real estate conveyance taxes and sales taxes collected. Most other revenue sources had nominal increases or decreases. Transfers to other governmental funds for operating purposes amounted to \$5.0 million during 2004. All elected officials and department heads worked closely with the County Commissioners to reduce, maintain, or minimize increases in departmental expenditures.

The fund balances of three of the other four major governmental funds, the Mental Retardation and Developmental Disabilities Board Fund (MR & DD), the Alcohol, Drug Addiction and Mental Health Services Board Fund (ADAMHS), and the Special Assessment Debt Service Fund, each increased by \$1,019,470, \$1,580,583 and by \$247,508, respectively, while the fund balance of the Courthouse Renovation Fund, the other major governmental fund decreased by \$3,688,115. The MR & DD Board and ADAMHS Board funds both had overall revenues exceeding expenditures primarily due to increases in state funding. The Courthouse Renovation Fund has \$12.65 million in short term debt outstanding as of December 31, 2004.

*Proprietary Funds:* The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of all three proprietary funds increased during 2004. The Water Fund had unrestricted net assets at the end of the year of \$8,124,873, those for the Wastewater Fund amounted to \$11,174,015 and those for the Solid Waste Fund amounted to \$12,421,430. The total growth in net assets for the Water Fund was \$7,793,764, for the Sewer Fund it was \$4,472,997 while net assets for the Solid Waste Fund increased by \$1,087,622. Operating revenues for all proprietary funds increased slightly, by 0.9 percent, in 2004 as compared to 2003 while operating expenditures decreased by 1.6 percent.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

## General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. Final budgeted revenues increased by \$885,300 over the original budget for a total increase of 1.9 percent. Actual revenues received were \$2,564,638 higher, or 5.5 percent, than the final certification. Final budgeted expenditures increased by \$3,569,331, or 7.6 percent from the original budget. However, actual expenditures were \$2,301,613 less than appropriations, which amounted to a 4.6 percent reduction from the final expenditure budget. This decrease was due to expenditures in the general government and judicial and public safety functions, the two largest functions of the General Fund, not reaching the appropriated level of the final budgeted expenditures.

## Capital Assets and Debt Administration

### *Capital Assets:*

Table 3 shows 2004 values compared to 2003.

Table 3  
**Capital Assets at December 31**  
(Net of Accumulated Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Land	\$ 3,951,742	\$ 3,951,742	\$ 3,587,646	\$ 3,587,646	\$ 7,539,388	\$ 7,539,388
Construction in Progress	19,618,882	15,364,566	11,271,349	15,857,510	30,890,231	31,222,076
Land Improvements	347,863	380,001	188,687	207,377	536,550	587,378
Building & Other Structures	48,746,114	50,507,172			48,746,114	50,507,172
Furniture and Equipment	14,648,986	16,357,896	1,562,210	1,328,951	16,211,196	17,686,847
Infrastructure	98,126,698	97,896,355			98,126,698	97,896,355
Utility Plant in Service			178,886,585	179,628,612	178,886,585	179,628,612
<b>Total Capital Assets</b>	<b>\$ 185,440,285</b>	<b>\$ 184,457,732</b>	<b>\$ 195,496,477</b>	<b>\$ 200,610,096</b>	<b>\$ 380,936,762</b>	<b>\$ 385,067,828</b>

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The County's investment in capital assets for its governmental and business type activities as of December 31, 2004, amount to \$271,203,668 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, equipment and machinery, roads, highways, bridges, utility service lines and related operating facilities and the County landfill. Utility Plant in Service in the business-type activities includes all utility buildings and service lines associated with such operations.

Major capital asset events during the current fiscal year included the following:

- Near completion of the renovation of the County Courthouse, a \$15 million project. Total additional construction-in-progress for governmental activities amounted to \$4.2 million in 2004.
- The addition of \$0.6 million in various security equipment purchases from federal homeland security monies for the County.
- The purchase of seven new cruisers for the County Sheriff's Department.
- The completion of \$3.6 million in roads and bridges infrastructure improvements.
- The completion of \$7.5 million in utility infrastructure projects with an additional \$11.39 million remaining in construction in progress.

Additional information on the County's capital assets can be found in Note F of this report.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

## **Debt**

Table 4 below summarizes the County's long-term obligations outstanding.

### **Outstanding Long-term Obligations at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003 (restated)	2004	2003
General Obligation Bonds	\$ 13,255,000	\$ 15,085,000	\$ 5,387,700	\$ 6,033,300	\$ 18,642,700	\$ 21,118,300
Special Assessment Bonds	8,427,300	7,266,700	0	0	8,427,300	7,266,700
OWDA Loans	0	0	66,156,900	73,292,692	66,156,900	73,292,692
Other Long-term Liabilities	0	0	85,000	115,000	85,000	115,000
Landfill Closure & Postclosure	0	0	7,827,572	12,813,605	7,827,572	12,813,605
Capital Leases	163,679	347,908	89,575	4,320	253,254	352,228
Compensated Absences	10,288,931	9,853,702	1,715,010	1,537,990	12,003,941	11,391,692
	<u>\$ 32,134,910</u>	<u>\$ 32,553,310</u>	<u>\$ 81,261,757</u>	<u>\$ 93,796,907</u>	<u>\$ 113,396,667</u>	<u>\$ 126,350,217</u>

Of the debt outstanding at December 31, 2004, the general obligation bonds are backed by the full faith and credit of the County and the special assessment bonds are debt that the County is liable for in the event of default by the property owner subject to the assessment. The Ohio Water Development Authority Loans (OWDA) are for water and wastewater utility improvements, as are the other long-term liabilities. Compensated absences are unpaid leave benefits accumulated by County employees and are payable upon termination of employment, subject to certain restrictions. Capital leases relate to the acquisition of capital assets.

Interest and fiscal charges amounted to .88 percent of expenses for governmental activities.

The County's governmental long-term general obligations decreased by \$418,400, or 1.3 percent, during 2004 even though additional special assessment bonds of \$1,610,000 were issued in 2004. The long-term debt for business-type activities decreased by \$12,535,150, or 13.4 percent, during 2004. The County did not issue any new long-term bonded debt during 2004 for business-type activities. The County has \$13.5 million in short-term notes outstanding as of December 31, 2004 to finance the courthouse renovation and other governmental office renovations and \$3.3 million in outstanding notes for various utility improvement projects.

## Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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The County maintains an "Aa2" credit rating from Moody's Investor Services, Inc. The overall debt margin at December 31, 2004 was \$132,639,875 with an unvoted total debt margin of \$40,353,950.

Additional information on the County's long-term debt can be found in Note H of this report.

### **Economic Factors and Next Year's Budgets and Rates**

As previously stated, during 2004, the unreserved fund balance in the general fund decreased down to \$15,179,131. The most significant reasons for the decrease in unreserved general fund balance are: continued operational costs increases in the County's detention facilities and throughout the judicial system; the continued poor returns on the investment market which resulted in interest income of just \$1.9 million in 2004 which is considerably lower than the all-time high of \$9.5 million just four years ago in 2000; increased election expenses due to the presidential election in 2004; increases in health care costs; and reductions in state funding and subsidies.

The real property tax revenues of the general fund are derived entirely from 2.1 mills of inside millage (unvoted millage). The revenue structure of the general fund is balanced enough so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials and other County departments. Although the County Commissioners did not request budget cutbacks for the 2005 fiscal year from the General Fund departments as they did in recent years, the Commissioners did request those departments to attempt to keep their 2005 fiscal year spending levels consistent with those of fiscal year 2004. Due to the stagnation in national economy and outside funding cutbacks, the Commissioners and the department heads have worked diligently in attempting to keep expenses in line with their revenue sources.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the monies allocated to local governments for the local government fund and local government revenue assistance fund for 2004 and the first half of 2005 and has reduced other state reimbursements to local governments. The State legislature is contemplating eliminating the two local government funds entirely to assist them in balancing the State's budget for the two year period beginning July 1, 2005. In addition, the State is also considering eliminating or significantly reducing the personal property tax on businesses' inventory and machinery. Funding cutbacks, such as these from the State, would create additional pressure on the General Fund balance, as well as several other County funds. Other State agencies are reducing funding to local governments causing further hardships on the County and other local agencies as they strive to at least maintain, if not enhance, services to their constituents.

# Lake County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited*

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An improved investment market with higher returns would greatly assist in offsetting some of these state reductions. However, while the County has suffered from significantly reduced interest earnings on investments in recent years, as compared to the previous decade, the County Commissioners have taken advantage of the market in regards to the County's recent debt issuances. The low market rates have allowed the Commissioners to obtain very low interest rates on both short-term and long-term borrowing to finance capital improvements to buildings and infrastructure.

Inflationary trends in the region compared very similarly to national indices. The unemployment rate for the county at the end of 2004 was 5.7 percent, which decreased from 6.3 percent a year ago. The State average was 5.6 percent and the Federal rate was 5.4 percent. Lake County's economy has been resilient in contrast to other counties in the State of Ohio, including some surrounding counties who are facing significant financial hardships and budget reductions. Sales tax revenue, on the modified accrual basis of accounting, has increased annually for almost two decades, while many other state and national counties suffered losses. The key factor is the County's large retail market and its diversified commercial and industrial economic base. Residential new construction continues to grow due, in part, to the low mortgage interest rates throughout the nation but also because the fairly large amount of undeveloped land in the eastern and southern portions of the County.

## **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Edward H. Zupancic, Lake County Auditor, 105 Main Street, Painesville, Ohio 44077, (440) 350-2532, or email at: [auditor@lakecountyohio.org](mailto:auditor@lakecountyohio.org), or visit the County Web Site at: <http://www.lakecountyohio.org>.

# LAKE COUNTY, OHIO

## STATEMENT OF NET ASSETS

DECEMBER 31, 2004

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	WORKSHOP
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 78,597,505	\$ 29,339,634	\$ 107,937,139	\$ 373,684
Cash and cash equivalents - segregated accounts	35,376		35,376	
Receivables:				
Taxes	46,046,256		46,046,256	
Accounts	692,623	5,592,086	6,284,709	49,615
Unbilled accounts		4,273,995	4,273,995	
Other receivables		495,215	495,215	
Special assessments	12,882,179		12,882,179	
Accrued interest	394,107		394,107	
Loans	46,680		46,680	
Due from other governments	18,706,654	100,000	18,806,654	
Materials and supplies inventory	577,375	712,327	1,289,702	25,138
Internal balances	3,561,872	(3,561,872)	0	
Prepaid items	284,251	64,901	349,152	17,253
Unamortized bond issuance costs		148,123	148,123	
Nondepreciable capital assets	23,570,624	14,858,995	38,429,619	
Depreciable capital assets, net	161,869,661	180,637,482	342,507,143	22,212
<b>TOTAL ASSETS</b>	<b>\$ 347,265,163</b>	<b>\$ 232,660,886</b>	<b>\$ 579,926,049</b>	<b>\$ 487,902</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 4,530,212	\$ 750,576	\$ 5,280,788	\$ 8,538
Accrued wages and benefits	1,483,061	171,795	1,654,856	9,761
Unearned revenue	38,096,988	1,616,484	39,713,472	
Accrued interest payable	277,517	53,194	330,711	
Due to other governments	1,344,205	814,266	2,158,471	873
Claims payable	91,239		91,239	
Customer deposits		174,643	174,643	
Unamortized premium on debt issue		72,364	72,364	
Notes payable	13,500,000	3,343,427	16,843,427	
Long-term liabilities				
Due within one year	3,087,804	8,830,967	11,918,771	
Due in more than one year	29,047,106	72,430,790	101,477,896	
<b>TOTAL LIABILITIES</b>	<b>91,458,132</b>	<b>88,258,506</b>	<b>179,716,638</b>	<b>19,172</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	158,521,606	112,682,062	271,203,668	22,212
Restricted for:				
Debt service	3,639,823		3,639,823	
Capital projects	5,334,625		5,334,625	
Other purposes	57,684,220		57,684,220	8,072
Unrestricted	30,626,757	31,720,318	62,347,075	438,446
<b>TOTAL NET ASSETS</b>	<b>\$ 255,807,031</b>	<b>\$ 144,402,380</b>	<b>\$ 400,209,411</b>	<b>\$ 468,730</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2004

	PROGRAM REVENUES			
	EXPENSES	CHARGES FOR SERVICES AND OPERATING ASSESSMENTS	OPERATING GRANTS CONTRIBUTIONS AND INTEREST	CAPITAL GRANTS AND CONTRIBUTIONS
<i>PRIMARY GOVERNMENT</i>				
GOVERNMENTAL ACTIVITIES:				
General government	\$ 18,213,583	\$ 9,816,473	\$ 862,630	\$ 116,719
Judicial and public safety	41,463,976	5,582,214	2,362,874	2,774,824
Public works	19,700,909	4,946,183	4,749,123	
Human services	64,658,789	1,148,781	37,286,325	5,221,928
Health	20,069,865	520,240	14,520,795	33,005
Community and economic development	2,759,325		2,734,204	
Interest and fiscal charges	1,520,393			
<i>Total Governmental Activities</i>	<u>168,386,840</u>	<u>22,013,891</u>	<u>62,515,951</u>	<u>8,146,476</u>
BUSINESS-TYPE ACTIVITIES:				
Water	13,185,458	18,701,685		2,165,928
Wastewater	15,985,115	14,910,652		5,442,360
Solid Waste	5,415,902	5,751,860		719,446
<i>Total Business-Type Activities</i>	<u>34,586,475</u>	<u>39,364,197</u>	<u>0</u>	<u>8,327,734</u>
<i>Total Primary Government</i>	<u>\$ 202,973,315</u>	<u>\$ 61,378,088</u>	<u>\$ 62,515,951</u>	<u>\$ 16,474,210</u>
<i>COMPONENT UNIT</i>				
Workshop	<u>\$ 497,496</u>	<u>\$ 506,652</u>	<u>\$ 69,804</u>	<u>\$ 0</u>

### General Revenues

Property Taxes Levied For:

General Purposes

Mental Retardation

Mental Health

Childrens Services

Narcotics Agency

Forensic Crime Laboratory

Senior Citizens Services

Sales Tax Levied For General Purposes

Conveyance Tax Levied For General Purposes

Lodging Tax Levied For Specific Purposes

Grants and Entitlements not Restricted to Specific Program:

Interest

Other

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year (See Note C)

Net Assets End of Year

The notes to the financial statements are an integral part of this statement.

<b>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</b>			
<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNIT</b>
<b>GOVERNMENTAL ACTIVITIES</b>	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>WORKSHOP</b>
\$ (7,417,761)	\$	\$ (7,417,761)	\$
(30,744,064)		(30,744,064)	
(10,005,603)		(10,005,603)	
(21,001,755)		(21,001,755)	
(4,995,825)		(4,995,825)	
(25,121)		(25,121)	
(1,520,393)		(1,520,393)	
(75,710,522)	0	(75,710,522)	0
	7,682,155	7,682,155	
	4,367,897	4,367,897	
	1,055,404	1,055,404	
0	13,105,456	13,105,456	0
(75,710,522)	13,105,456	(62,605,066)	0
0	0	0	78,960
11,712,550		11,712,550	
19,424,902		19,424,902	
6,078,083		6,078,083	
3,123,197		3,123,197	
1,128,153		1,128,153	
1,342,885		1,342,885	
1,454,751		1,454,751	
15,144,022		15,144,022	
4,090,420		4,090,420	
812,510		812,510	
3,640,620		3,640,620	
2,077,798	25,197	2,102,995	6,160
7,050,659	223,730	7,274,389	87
77,080,550	248,927	77,329,477	6,247
1,370,028	13,354,383	14,724,411	85,207
254,437,003	131,047,997	385,485,000	383,523
\$ 255,807,031	\$ 144,402,380	\$ 400,209,411	\$ 468,730

# LAKE COUNTY, OHIO

## BALANCE SHEET GOVERNMENTAL FUNDS

DECEMBER 31, 2004

	GENERAL FUND	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE	COURTHOUSE RENOVATION
<b>ASSETS:</b>					
Equity in pooled cash and cash equivalents	\$ 17,824,711	\$ 14,816,835	\$ 3,491,344	\$ 1,732,463	\$ 2,143,780
Cash and cash equivalents - segregated accounts					
Receivables:					
Taxes	12,298,982	20,106,873	6,259,767		
Accounts	173,265	14,000	217,182		
Special assessments				11,279,488	
Accrued interest	376,224				
Loans					
Due from other funds	1,034,110				
Due from other governments	4,236,181	860,201	4,408,716		
Materials and supplies inventory					
Interfund receivable	2,391,328				
Prepaid items	207,821	21,558	9,800		
<b>TOTAL ASSETS</b>	<b>\$ 38,542,622</b>	<b>\$ 35,819,467</b>	<b>\$ 14,386,809</b>	<b>\$ 13,011,951</b>	<b>\$ 2,143,780</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 756,871	\$ 472,072	\$ 506,304		\$ 377,253
Accrued wages and benefits	516,233	526,861	11,720		
Deferred revenue	13,410,560	20,106,873	6,259,767	10,979,798	
Accrued interest payable					179,911
Due to other funds	95,873	4,187	377		
Due to other governments	714,116	84,509	81,276		
Interfund payable					
Notes payable					12,650,000
<b>TOTAL LIABILITIES</b>	<b>15,493,653</b>	<b>21,194,502</b>	<b>6,859,444</b>	<b>10,979,798</b>	<b>13,207,164</b>
<b>FUND BALANCES</b>					
Reserved for encumbrances	1,265,690	75,622			1,148,000
Reserved for inventory					
Reserved for prepaid expenditures	207,821	21,558	9,800		
Reserved for debt service				2,032,153	
Reserved for central communications	3,830,358				
Reserved for loans					
Reserved for advances	2,391,328				
Unreserved, Designated for claimants	174,641				
Unreserved, Undesignated, Reported in:					
General Fund	15,179,131				
Special Revenue Funds		14,527,785	7,517,565		
Capital Project Funds					(12,211,384)
<b>TOTAL FUND BALANCES</b>	<b>23,048,969</b>	<b>14,624,965</b>	<b>7,527,365</b>	<b>2,032,153</b>	<b>(11,063,384)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 38,542,622</b>	<b>\$ 35,819,467</b>	<b>\$ 14,386,809</b>	<b>\$ 13,011,951</b>	<b>\$ 2,143,780</b>

The notes to the financial statements are an integral part of this statement.

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2004*

OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS																																																																																																																		
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 37,554,633</td><td style="width: 50%;">\$ 77,563,766</td></tr> <tr><td style="text-align: right;">35,376</td><td style="text-align: right;">35,376</td></tr> <tr><td style="text-align: right;">7,380,634</td><td style="text-align: right;">46,046,256</td></tr> <tr><td style="text-align: right;">280,820</td><td style="text-align: right;">685,267</td></tr> <tr><td style="text-align: right;">1,602,691</td><td style="text-align: right;">12,882,179</td></tr> <tr><td style="text-align: right;">17,883</td><td style="text-align: right;">394,107</td></tr> <tr><td style="text-align: right;">46,680</td><td style="text-align: right;">46,680</td></tr> <tr><td style="text-align: right;">310,679</td><td style="text-align: right;">1,344,789</td></tr> <tr><td style="text-align: right;">9,181,318</td><td style="text-align: right;">18,686,416</td></tr> <tr><td style="text-align: right;">475,083</td><td style="text-align: right;">475,083</td></tr> <tr><td style="text-align: right;">990,000</td><td style="text-align: right;">3,381,328</td></tr> <tr><td style="text-align: right;">42,013</td><td style="text-align: right;">281,192</td></tr> <tr><td style="border-top: 1px solid black;">\$ 57,917,810</td><td style="border-top: 1px solid black;">\$ 161,822,439</td></tr> </table>	\$ 37,554,633	\$ 77,563,766	35,376	35,376	7,380,634	46,046,256	280,820	685,267	1,602,691	12,882,179	17,883	394,107	46,680	46,680	310,679	1,344,789	9,181,318	18,686,416	475,083	475,083	990,000	3,381,328	42,013	281,192	\$ 57,917,810	\$ 161,822,439	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 2,361,592</td><td style="width: 50%;">\$ 4,474,092</td></tr> <tr><td style="text-align: right;">415,868</td><td style="text-align: right;">1,470,682</td></tr> <tr><td style="text-align: right;">10,768,902</td><td style="text-align: right;">61,525,900</td></tr> <tr><td style="text-align: right;">12,089</td><td style="text-align: right;">192,000</td></tr> <tr><td style="text-align: right;">153,519</td><td style="text-align: right;">253,956</td></tr> <tr><td style="text-align: right;">451,066</td><td style="text-align: right;">1,330,967</td></tr> <tr><td style="text-align: right;">990,000</td><td style="text-align: right;">990,000</td></tr> <tr><td style="text-align: right;">850,000</td><td style="text-align: right;">13,500,000</td></tr> <tr><td style="border-top: 1px solid black;">16,003,036</td><td style="border-top: 1px solid black;">83,737,597</td></tr> </table>	\$ 2,361,592	\$ 4,474,092	415,868	1,470,682	10,768,902	61,525,900	12,089	192,000	153,519	253,956	451,066	1,330,967	990,000	990,000	850,000	13,500,000	16,003,036	83,737,597	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">3,072,956</td><td style="width: 50%;">5,562,268</td></tr> <tr><td style="text-align: right;">475,083</td><td style="text-align: right;">475,083</td></tr> <tr><td style="text-align: right;">42,013</td><td style="text-align: right;">281,192</td></tr> <tr><td></td><td style="text-align: right;">2,032,153</td></tr> <tr><td></td><td style="text-align: right;">3,830,358</td></tr> <tr><td style="text-align: right;">46,680</td><td style="text-align: right;">46,680</td></tr> <tr><td style="text-align: right;">990,000</td><td style="text-align: right;">3,381,328</td></tr> <tr><td></td><td style="text-align: right;">174,641</td></tr> <tr><td></td><td style="text-align: right;">15,179,131</td></tr> <tr><td style="text-align: right;">33,179,029</td><td style="text-align: right;">55,224,379</td></tr> <tr><td style="text-align: right;">4,109,013</td><td style="text-align: right;">(8,102,371)</td></tr> <tr><td style="border-top: 1px solid black;">41,914,774</td><td style="border-top: 1px solid black;">78,084,842</td></tr> </table>	3,072,956	5,562,268	475,083	475,083	42,013	281,192		2,032,153		3,830,358	46,680	46,680	990,000	3,381,328		174,641		15,179,131	33,179,029	55,224,379	4,109,013	(8,102,371)	41,914,774	78,084,842	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"><b>Total Governmental Fund Balances</b></td><td style="width: 50%; text-align: right;"><b>\$ 78,084,842</b></td></tr> <tr><td colspan="2"><i>Amounts reported for governmental activities in the statement of net assets are different because:</i></td></tr> <tr><td>Capital assets used in governmental activities are not financial resources and therefore not reported in the funds.</td><td style="text-align: right;">185,440,285</td></tr> <tr><td>Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:</td><td></td></tr> <tr><td style="padding-left: 20px;">Special Assessments</td><td style="text-align: right;">11,279,488</td></tr> <tr><td style="padding-left: 20px;">Property Taxes</td><td style="text-align: right;">5,159,708</td></tr> <tr><td style="padding-left: 20px;">Intergovernmental</td><td style="text-align: right;">5,441,362</td></tr> <tr><td style="padding-left: 20px;">Sales Tax</td><td style="text-align: right;">1,548,354</td></tr> <tr><td style="padding-left: 20px; border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">23,428,912</td></tr> <tr><td>Internal service funds are used by management to charge the costs of materials, supplies, mailroom services, vehicle maintenance and repair services and insurance to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets:</td><td></td></tr> <tr><td style="padding-left: 20px;">Net Assets</td><td style="text-align: right;">986,574</td></tr> <tr><td style="padding-left: 20px;">Capital Assets</td><td style="text-align: right;">(85,720)</td></tr> <tr><td style="padding-left: 20px;">Compensated Absences</td><td style="text-align: right;">172,565</td></tr> <tr><td style="padding-left: 20px; border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">1,073,419</td></tr> <tr><td>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.</td><td style="text-align: right;">(85,517)</td></tr> <tr><td>Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:</td><td></td></tr> <tr><td style="padding-left: 20px;">General Obligation Bonds</td><td style="text-align: right;">(13,255,000)</td></tr> <tr><td style="padding-left: 20px;">Special Assessment Bonds</td><td style="text-align: right;">(8,427,300)</td></tr> <tr><td style="padding-left: 20px;">Capital Leases</td><td style="text-align: right;">(163,679)</td></tr> <tr><td style="padding-left: 20px;">Compensated Absences</td><td style="text-align: right;">(10,288,931)</td></tr> <tr><td style="padding-left: 20px; border-top: 1px solid black;">Total</td><td style="text-align: right; border-top: 1px solid black;">(32,134,910)</td></tr> <tr><td><b>Net Assets of Governmental Activities</b></td><td style="text-align: right;"><b>\$ 255,807,031</b></td></tr> </table>	<b>Total Governmental Fund Balances</b>	<b>\$ 78,084,842</b>	<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		Capital assets used in governmental activities are not financial resources and therefore not reported in the funds.	185,440,285	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:		Special Assessments	11,279,488	Property Taxes	5,159,708	Intergovernmental	5,441,362	Sales Tax	1,548,354	Total	23,428,912	Internal service funds are used by management to charge the costs of materials, supplies, mailroom services, vehicle maintenance and repair services and insurance to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets:		Net Assets	986,574	Capital Assets	(85,720)	Compensated Absences	172,565	Total	1,073,419	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(85,517)	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		General Obligation Bonds	(13,255,000)	Special Assessment Bonds	(8,427,300)	Capital Leases	(163,679)	Compensated Absences	(10,288,931)	Total	(32,134,910)	<b>Net Assets of Governmental Activities</b>	<b>\$ 255,807,031</b>
\$ 37,554,633	\$ 77,563,766																																																																																																																		
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16,003,036	83,737,597																																																																																																																		
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33,179,029	55,224,379																																																																																																																		
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# LAKE COUNTY, OHIO

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	GENERAL	MR & DD BOARD	ADAMHS BOARD	SPECIAL ASSESSMENT DEBT SERVICE	COURTHOUSE RENOVATION
<b>REVENUES:</b>					
Property taxes	\$ 11,828,872	\$ 19,830,920	\$ 6,201,226	\$	\$
Sales tax	15,277,886				
Other taxes	4,109,808	34,707	10,931		
Fees and charges for services	7,074,626				
Licenses and permits	485,414				
Fines and forfeitures	184,680				
Intergovernmental	5,091,466	17,631,575	12,805,906		
Special assessments				1,066,351	
Investment earnings	1,937,515				
Miscellaneous	2,883,110	1,103,911	1,714,889		98,905
<b>TOTAL REVENUES</b>	<b>48,873,377</b>	<b>38,601,113</b>	<b>20,732,952</b>	<b>1,066,351</b>	<b>98,905</b>
<b>EXPENDITURES:</b>					
<b>CURRENT:</b>					
General government	13,459,499				
Judicial and public safety	31,503,553				
Public works	314,725				
Human services	949,628	37,581,643			
Health	121,502		19,152,369		
Community and economic development	165,000				
Capital outlay					3,475,720
<b>Debt service:</b>					
Principal retirement				449,400	
Interest and fiscal charges				369,443	311,300
<b>TOTAL EXPENDITURES</b>	<b>46,513,907</b>	<b>37,581,643</b>	<b>19,152,369</b>	<b>818,843</b>	<b>3,787,020</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,359,470</b>	<b>1,019,470</b>	<b>1,580,583</b>	<b>247,508</b>	<b>(3,688,115)</b>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Sale of capital assets	52,733				
Proceeds of bonds					
Transfers - in					
Transfers - out	(5,032,879)				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,980,146)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,620,676)</b>	<b>1,019,470</b>	<b>1,580,583</b>	<b>247,508</b>	<b>(3,688,115)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>25,669,645</b>	<b>13,605,495</b>	<b>5,946,782</b>	<b>1,784,645</b>	<b>(7,375,269)</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>					
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 23,048,969</b>	<b>\$ 14,624,965</b>	<b>\$ 7,527,365</b>	<b>\$ 2,032,153</b>	<b>\$ (11,063,384)</b>

The notes to the financial statements are an integral part of this statement.



# LAKE COUNTY, OHIO

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

GENERAL FUND	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Property taxes	\$ 11,516,338	\$ 11,516,338	\$ 11,828,872	\$ 312,534
Sales tax	14,200,000	14,700,000	15,314,021	614,021
Other taxes	3,329,388	4,049,388	4,097,720	48,332
Fees and charges for services	6,612,972	6,174,272	6,934,817	760,545
Licenses and permits	466,000	466,000	484,048	18,048
Fines and forfeitures	170,000	170,000	180,480	10,480
Intergovernmental	4,902,668	4,919,668	5,218,684	299,016
Investment earnings	2,500,100	2,000,100	2,093,738	93,638
Miscellaneous	2,053,288	2,640,288	3,048,312	408,024
<b>TOTAL REVENUES</b>	<b>45,750,754</b>	<b>46,636,054</b>	<b>49,200,692</b>	<b>2,564,638</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government	12,993,100	14,728,157	13,262,024	1,466,133
Judicial and public safety	31,924,063	33,708,119	33,127,778	580,341
Public works	289,180	329,160	325,746	3,414
Human services	978,939	989,077	952,523	36,554
Health	332,512	332,612	117,441	215,171
Community and economic development	165,000	165,000	165,000	0
<b>TOTAL EXPENDITURES</b>	<b>46,682,794</b>	<b>50,252,125</b>	<b>47,950,512</b>	<b>2,301,613</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(932,040)</b>	<b>(3,616,071)</b>	<b>1,250,180</b>	<b>4,866,251</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Sale of fixed assets	7,500	87,500	96,689	9,189
Advances-in	668,776	668,776	668,776	0
Transfers - in	3,246,811	3,246,811		(3,246,811)
Transfers - out	(5,167,333)	(5,264,528)	(5,032,879)	231,649
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,244,246)</b>	<b>(1,261,441)</b>	<b>(4,267,414)</b>	<b>(3,005,973)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,176,286)</b>	<b>(4,877,512)</b>	<b>(3,017,234)</b>	<b>1,860,278</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>19,761,121</b>	<b>19,761,121</b>	<b>19,761,121</b>	<b>0</b>
Unexpended Prior Year Encumbrances	21,112	21,112	21,112	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 17,605,947</b>	<b>\$ 14,904,721</b>	<b>\$ 16,764,999</b>	<b>\$ 1,860,278</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 19,214,985	\$ 19,214,985	\$ 19,830,920	\$ 615,935
Other taxes	34,707	34,707	34,707	0
Intergovernmental	17,029,984	17,029,984	17,915,473	885,489
Miscellaneous	1,067,782	1,067,782	1,099,702	31,920
<b>TOTAL REVENUES</b>	<b>37,347,458</b>	<b>37,347,458</b>	<b>38,880,802</b>	<b>1,533,344</b>
EXPENDITURES:				
CURRENT:				
Human services	39,865,121	42,372,096	39,810,474	2,561,622
<b>TOTAL EXPENDITURES</b>	<b>39,865,121</b>	<b>42,372,096</b>	<b>39,810,474</b>	<b>2,561,622</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(2,517,663)	(5,024,638)	(929,672)	4,094,966
OTHER FINANCING SOURCES AND USES:				
Transfers - out	(300,000)	(300,000)	0	300,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>0</b>	<b>300,000</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	(2,817,663)	(5,324,638)	(929,672)	4,394,966
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	15,654,663	15,654,663	15,654,663	0
Unexpended Prior Year Encumbrances	5,552	5,552	5,552	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 12,842,552</b>	<b>\$ 10,335,577</b>	<b>\$ 14,730,543</b>	<b>\$ 4,394,966</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MAJOR GOVERNMENTAL FUNDS (NON - GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
<b>REVENUES:</b>				
Property taxes	\$ 6,018,101	\$ 6,018,101	\$ 6,201,226	\$ 183,125
Other taxes	10,931	10,931	10,931	0
Intergovernmental	12,122,999	12,122,999	12,394,892	271,893
Miscellaneous	400,000	400,000	1,755,822	1,355,822
<b>TOTAL REVENUES</b>	<b>18,152,031</b>	<b>18,552,031</b>	<b>20,362,871</b>	<b>1,810,840</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
Health	18,609,835	19,730,296	19,256,449	473,847
<b>TOTAL EXPENDITURES</b>	<b>18,609,835</b>	<b>19,730,296</b>	<b>19,256,449</b>	<b>473,847</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(457,804)</b>	<b>(1,178,265)</b>	<b>1,106,422</b>	<b>2,284,687</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(457,804)</b>	<b>(1,178,265)</b>	<b>1,106,422</b>	<b>2,284,687</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>2,384,924</b>	<b>2,384,924</b>	<b>2,384,924</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,927,120</b>	<b>\$ 1,206,659</b>	<b>\$ 3,491,346</b>	<b>\$ 2,284,687</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS

DECEMBER 31, 2004

(Continued)

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTALS</u>	<u>INTERNAL SERVICE FUNDS</u>
<b>ASSETS:</b>					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 9,337,392	\$ 8,483,387	\$ 11,518,855	\$ 29,339,634	\$ 1,033,739
Net receivables:					
Accounts	2,716,315	1,819,977	1,055,794	5,592,086	7,356
Unbilled accounts	2,217,868	2,056,127		4,273,995	
Other receivables	495,215			495,215	
Due from other funds		675,000	319,177	994,177	79,973
Due from other governments	100,000			100,000	20,238
Material and supplies inventory	508,371	202,399	1,557	712,327	102,292
Prepaid items	27,220	32,238	5,443	64,901	3,059
Unamortized bond issuance costs	142,372	5,751		148,123	
<i>Total current assets</i>	<u>15,544,753</u>	<u>13,274,879</u>	<u>12,900,826</u>	<u>41,720,458</u>	<u>1,246,657</u>
Noncurrent assets-capital assets:					
Land	471,593	1,557,824	1,558,229	3,587,646	
Land improvements	36,040	39,140	264,295	339,475	
Utility plant in service	117,983,741	193,141,995	13,112,128	324,237,864	
Furniture, fixtures and equipment	2,528,600	4,765,430	472,545	7,766,575	256,964
Less: Accumulated depreciation	(63,053,455)	(83,516,892)	(5,136,085)	(151,706,432)	(171,244)
Construction-in-progress	1,697,572	7,350,919	2,222,858	11,271,349	
<i>Total noncurrent assets-capital assets:</i>	<u>59,664,091</u>	<u>123,338,416</u>	<u>12,493,970</u>	<u>195,496,477</u>	<u>85,720</u>
<b>TOTAL ASSETS</b>	<u>\$ 75,208,844</u>	<u>\$ 136,613,295</u>	<u>\$ 25,394,796</u>	<u>\$ 237,216,935</u>	<u>\$ 1,332,377</u>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS (CONTINUED)

DECEMBER 31, 2004

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental Activities</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTALS</u>	<u>INTERNAL SERVICE FUNDS</u>
<b>LIABILITIES:</b>					
Current liabilities:					
Accounts payable	\$ 199,396	\$ 291,553	\$ 259,627	\$ 750,576	\$ 56,120
Accrued wages and benefits	80,975	83,979	6,841	171,795	12,379
Unearned revenue	856,657	759,827		1,616,484	
Accrued interest payable	20,886	12,599	19,709	53,194	
Interfund payable	2,391,328			2,391,328	
Due to other funds	2,160,044	4,442	235	2,164,721	262
Due to other governments	697,716	20,841	95,709	814,266	13,238
Claims payable				0	91,239
Customer deposits	95,023	79,620		174,643	
Compensated absences payable-current	42,341	45,987	5,311	93,639	9,422
Unamortized premium on debt issue	72,364			72,364	
Notes payable	908,427	580,000	1,855,000	3,343,427	
Capital leases payable-current			51,185	51,185	
OWDA loans payable-current	5,615,809	2,372,684		7,988,493	
General obligation bonds payable-current	595,000	67,650		662,650	
Other long-term debt payable-current	25,000	10,000		35,000	
<i>Total current liabilities</i>	<u>13,760,966</u>	<u>4,329,182</u>	<u>2,293,617</u>	<u>20,383,765</u>	<u>182,660</u>
Noncurrent liabilities:					
Compensated absences payable	733,142	796,265	91,964	1,621,371	163,143
Capital leases payable			38,390	38,390	
OWDA loans payable	22,959,495	35,208,912		58,168,407	
General obligation bonds payable	3,165,000	1,560,050		4,725,050	
Other long-term debt payable	25,000	25,000		50,000	
Landfill closure and postclosure costs			7,827,572	7,827,572	
<i>Total noncurrent liabilities</i>	<u>26,882,637</u>	<u>37,590,227</u>	<u>7,957,926</u>	<u>72,430,790</u>	<u>163,143</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 40,643,603</u>	<u>\$ 41,919,409</u>	<u>\$ 10,251,543</u>	<u>\$ 92,814,555</u>	<u>\$ 345,803</u>
<b>NET ASSETS:</b>					
Invested in capital assets, net of related debt	26,440,368	83,519,871	2,721,823	112,682,062	85,720
Unrestricted	8,124,873	11,174,015	12,421,430	31,720,318	900,854
<b>TOTAL NET ASSETS</b>	<u>\$ 34,565,241</u>	<u>\$ 94,693,886</u>	<u>\$ 15,143,253</u>	<u>\$ 144,402,380</u>	<u>\$ 986,574</u>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTALS	INTERNAL SERVICE FUNDS
OPERATING REVENUES:					
Water sales	\$ 17,714,778	\$	\$	\$ 17,714,778	\$
Sewer charges		12,577,151		12,577,151	
Fees, permits and tap-ins	840,129	2,114,943		2,955,072	
Charges for services	146,778	218,558	5,751,860	6,117,196	4,882,637
Other operating revenues	91,925	96,705	24,755	213,385	17,173
TOTAL OPERATING REVENUES	18,793,610	15,007,357	5,776,615	39,577,582	4,899,810
OPERATING EXPENSES:					
Personal services	3,221,456	4,262,289	350,666	7,834,411	638,024
Contractual services	619,159	602,137	4,126,300	5,347,596	206,991
Materials and supplies	948,309	790,191	44,406	1,782,906	1,773,190
Insurance claims				0	2,426,391
Other operating expenses	2,535,497	3,703,039	426,879	6,665,415	628,591
Depreciation expense	3,370,651	4,738,827	467,651	8,577,129	27,708
TOTAL OPERATING EXPENSES	10,695,072	14,096,483	5,415,902	30,207,457	5,700,895
OPERATING INCOME (LOSS)	8,098,538	910,874	360,713	9,370,125	(801,085)
NON-OPERATING REVENUES (EXPENSES):					
Investment earnings	17,680	54	7,463	25,197	
Sale of capital assets	2,004	8,341		10,345	827
Interest and fiscal charges	(2,490,386)	(1,888,632)		(4,379,018)	
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,470,702)	(1,880,237)	7,463	(4,343,476)	827
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	5,627,836	(969,363)	368,176	5,026,649	(800,258)
Grants and contributed capital	1,694,487	5,396,432	719,446	7,810,365	
Contributions from customers	471,441	45,928		517,369	
Transfers-in				0	1,238,000
CHANGE IN NET ASSETS	7,793,764	4,472,997	1,087,622	13,354,383	437,742
NET ASSETS AT BEGINNING OF THE YEAR (See Note C)	26,771,477	90,220,889	14,055,631	131,047,997	548,832
NET ASSETS AT END OF THE YEAR	\$ 34,565,241	\$ 94,693,886	\$ 15,143,253	\$ 144,402,380	\$ 986,574

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Governmental Activities INTERNAL SERVICE FUNDS</u>
	<u>WATER</u>	<u>WASTE- WATER</u>	<u>SOLID WASTE</u>	<u>TOTAL</u>	
<u>Cash flows from operating activities:</u>					
Cash received from customers	\$ 18,761,953	\$ 14,831,219	\$ 5,802,991	\$ 39,396,163	\$ 4,538,497
Cash paid to suppliers	(4,264,331)	(5,093,315)	(4,423,019)	(13,780,665)	(2,642,699)
Cash paid to employees	(3,290,533)	(4,383,259)	(360,425)	(8,034,217)	(659,322)
Cash paid for claims				0	(2,416,703)
Other operating revenues	109,779	100,729	27,096	237,604	23,996
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>11,316,868</b>	<b>5,455,374</b>	<b>1,046,643</b>	<b>17,818,885</b>	<b>(1,156,231)</b>
<u>Cash flows from noncapital financing activities:</u>					
Advances out to other funds	(668,776)			(668,776)	
Transfers-in from other funds				0	1,238,000
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(668,776)</b>	<b>0</b>	<b>0</b>	<b>(668,776)</b>	<b>1,238,000</b>
<u>Cash flows from capital and related financing activities:</u>					
Proceeds from the sale of general obligation notes	885,000	580,000	1,855,000	3,320,000	
Acquisition and construction of capital assets	(1,283,397)	(1,033,944)	(1,136,869)	(3,454,210)	(23,605)
Principal paid on general obligation debt	(6,623,077)	(3,598,316)	(2,320,000)	(12,541,393)	
Interest paid on general obligation debt	(2,489,020)	(1,913,740)	(31,696)	(4,434,456)	
Principal paid on capital leases		(3,250)	(12,796)	(16,046)	
Interest paid on capital leases		(42)		(42)	
Capital contributed by grants	872,298	1,226,517	719,446	2,818,261	
Contributions from customers	471,441	45,928		517,369	
Proceeds from the sale of capital assets	2,004	8,341		10,345	827
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(8,164,751)</b>	<b>(4,688,506)</b>	<b>(926,915)</b>	<b>(13,780,172)</b>	<b>(22,778)</b>
<u>Cash flows from investing activities:</u>					
Interest on investments	20,299	6,225	4,735	31,259	
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>20,299</b>	<b>6,225</b>	<b>4,735</b>	<b>31,259</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,503,640</b>	<b>773,093</b>	<b>124,463</b>	<b>3,401,196</b>	<b>58,991</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>6,833,752</b>	<b>7,710,294</b>	<b>11,394,392</b>	<b>25,938,438</b>	<b>974,748</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 9,337,392</b>	<b>\$ 8,483,387</b>	<b>\$11,518,855</b>	<b>\$ 29,339,634</b>	<b>\$ 1,033,739</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	Business-Type Activities - Enterprise Funds				Governmental Activities
	WATER	WASTE- WATER	SOLID WASTE	TOTAL	INTERNAL SERVICE FUNDS
<u>Capital and related financing activities</u> <u>not affecting cash:</u>					
Acquisition of capital assets through contributed capital	\$ 822,189	\$ 4,169,915	\$	\$ 4,992,104	\$
Acquisition of assets capitalized from prior years's construction-in-progress	812,900	788,084	5,833,023	7,434,007	
<b>NET ACQUISITION OF CAPITAL ASSETS NOT AFFECTING CASH</b>	<b>\$ 1,635,089</b>	<b>\$ 4,957,999</b>	<b>\$ 5,833,023</b>	<b>\$ 12,426,111</b>	<b>\$ 0</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>					
OPERATING INCOME (LOSS)	\$ 8,098,538	\$ 910,874	\$ 360,713	\$ 9,370,125	\$ (801,085)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	3,370,651	4,738,827	467,651	8,577,129	27,708
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	1,888	(95,813)	53,472	(40,453)	(5,600)
(Increase) decrease in other receivable	38,336			38,336	
(Increase) decrease in inventory	(31,772)	50,469	3,196	21,893	(1,994)
(Increase) decrease in due from other funds	17,854	4,024		21,878	18,062
(Increase) decrease in due from other governments				0	(6,380)
(Increase) decrease in prepaid items	(59,643)	(32,238)	(5,443)	(97,324)	(3,059)
Increase (decrease) in accounts payable	(20,625)	(17,960)	13,486	(25,099)	(45,506)
Increase (decrease) in accrued wages	(69,077)	(120,970)	(9,759)	(199,806)	(21,298)
Increase (decrease) in due to other funds	(4,532)	(40,286)	(10,815)	(55,633)	(337,423)
Increase (decrease) in due to other governments	(129,023)	(40,136)	424	(168,735)	(5,448)
Increase (decrease) in claims payable				0	9,688
Increase (decrease) in current portion of compensated absences	84,229	82,203	10,588	177,020	16,104
Increase (decrease) in customer deposits	20,044	16,380		36,424	
Increase (decrease) in landfill closure and postclosure costs			163,130	163,130	
Total adjustments	3,218,330	4,544,500	685,930	8,448,760	(355,146)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 11,316,868</b>	<b>\$ 5,455,374</b>	<b>\$ 1,046,643</b>	<b>\$ 17,818,885</b>	<b>\$ (1,156,231)</b>

The notes to the financial statements are an integral part of this statement.

# LAKE COUNTY, OHIO

## STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

DECEMBER 31, 2004

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	AGENCY FUNDS
ASSETS:	
Equity in pooled cash and cash equivalents	\$ 26,654,454
Cash and cash equivalents - non-pooled cash	5,361,226
Receivables:	
Taxes	281,582,805
Special assessments	5,297,878
Due from other governments	<u>2,114,042</u>
TOTAL ASSETS	<u>\$ 321,010,405</u>
LIABILITIES:	
Due to other governments	\$ 305,512,661
Other liabilities	<u>15,497,744</u>
TOTAL LIABILITIES	<u>\$ 321,010,405</u>

The notes to the financial statements are an integral part of this statement.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE A – DESCRIPTION OF LAKE COUNTY**

Lake County was established in March 1840 by an act of the Ohio General Assembly. Situated on Lake Erie in the extreme northeastern part of Ohio, the County operates as a political subdivision of the State of Ohio, exercising only those powers and powers incidental thereto, conferred by the Ohio Legislature. Lake County voters elect a total of eleven legislative and administrative county officials. The three-member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor. The County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law, which include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, and Sheriff. The judicial branch of the County is comprised of four Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, one Probate Court Judge and two Court of Appeals Judges.

Lake County provides a myriad of services to its approximately 230,000 residents. The County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Lake County operates a water distribution, a wastewater collection system, a solid waste disposal system and a solid waste-recycling program.

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### **REPORTING ENTITY**

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Lake County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE A – DESCRIPTION OF LAKE COUNTY (CONTINUED)**

#### **REPORTING ENTITY (Continued)**

##### **Discretely Presented Component Unit**

The component unit column in the financial statement identifies the financial data of the County's component unit, Deepwood Industries, Inc. It is reported separately to emphasize that it is legally separate from the County.

##### **DEEPWOOD INDUSTRIES, INC. (the Workshop)**

Deepwood Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Lake County Board of Mental Retardation and Developmental Disabilities (Board of MR & DD), provides a comprehensive program of services, including employment, for mentally retarded and developmentally disabled citizens of Lake County. The Board of MR & DD provides the Workshop with expenses and personnel for operation of the Workshop, including staff salaries and benefits, equipment and other support services necessary for the implementation of the programs offered by the Workshop. The Workshop cannot issue bonded debt or levy taxes and, thus, is not fiscally independent. Since the Workshop is fiscally dependent on the County and since the Workshop provides services to other agencies in addition to the County government, Deepwood Industries, Inc. is reflected as a component unit of Lake County. Separately issued financial statements can be obtained from Deepwood Industries, Inc., 8121 Deepwood Blvd., Mentor, OH 44060.

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the Lake County General Health District and the Lake County Soil and Water Conservation District, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of these agencies are presented as agency funds within the basic financial statements.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE A – DESCRIPTION OF LAKE COUNTY (CONTINUED)**

#### **REPORTING ENTITY (Continued)**

##### **Related Organizations**

The following entities are considered related organizations to the reporting entity. This decision was based on the fact that although the Board of Commissioners appoints the majority of the board members of each of these entities, the County is not fiscally accountable for any of these organizations. The Board of County Commissioners cannot impose its will on any of these entities in any manner, nor does there exist any financial benefit or burden relationship between any of these entities and the County. The entities that were determined to be related organizations are:

##### **LAKE METROPARKS**

The three Park District Commissioners are appointed by the Probate Judge of the County. The district hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The district serves as its own taxing and debt issuance authority and does not receive any funding from the County.

##### **LAKELAND COMMUNITY COLLEGE**

Lakeland Community College is designated as a distinct political subdivision and corporate body that provides higher education opportunities to the residents of Lake County. No financial relationship exists between the County and the College. Although the Board of County Commissioners appoints the majority of Lakeland's board members, the College has complete control of its fiscal officers and operations.

##### **LAKETRAN**

Laketran provides bus transportation services to the residents of Lake County. Laketran is a distinct political subdivision of the State and a separate corporate body. Although all board members are appointed by the Board of County Commissioners, the Laketran Board has the separate governing authority to levy and collect taxes, adopt its own budget, issue bonds and control its own operations.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE A – DESCRIPTION OF LAKE COUNTY (CONTINUED)**

#### **REPORTING ENTITY (Continued)**

##### **LAKE COUNTY LIBRARY DISTRICT**

The Library District provides library services to residents living in the City of Painesville, Grand River Village, Concord Township, Leroy Township and Painesville Township. Although the Board of County Commissioners appoints a majority of the Library District's board members, the County cannot impose its will on the Library District nor is there a financial benefit received by, or burden placed on, the County with respect to the Library District.

#### **Jointly Governed Organizations**

The County is a participant in the following Jointly Governed Organization:

##### **NORTHEAST OHIO COMMUNITY ALTERNATIVE PROGRAM FACILITY (NEOCAP)**

The Northeast Ohio Community Alternative Program Facility is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a judicial corrections board consisting of seven common pleas court judges. The members consist of two judges each from Trumbull and Lake Counties, and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding is provided by the State of Ohio.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

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#### **BASIS OF PRESENTATION**

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

##### **Government-wide Financial Statements**

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is not to allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BASIS OF PRESENTATION (Continued)**

##### **Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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#### **FUND ACCOUNTING**

The County and the Workshop uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

##### **Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

**General Fund:** The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### FUND ACCOUNTING (Continued)

##### Governmental Funds (Continued):

Board of Mental Retardation and Developmental Disabilities: The mental retardation board fund accounts for the operation of a school and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a county-wide property tax levy and federal and state grants.

Board of Alcohol, Drug Addiction and Mental Health Services: The mental health board fund accounts for federal and state grants and county-wide property tax levies that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Special Assessment Debt Service Fund: This fund is used to account for the accumulation of financial resources for, and the payment of, special assessment long-term debt principal, interest and related costs.

Courthouse Renovation: This fund accounts for construction costs incurred in the renovation of the Lake County Courthouse. Financing has been provided by transfers from the General Fund and General Obligation Note proceeds.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

##### Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds: Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Water: The County provides water to residential, commercial and industrial customers. Revenue generated through user charges is used for operation, maintenance and capital improvements of the water distribution system.

Wastewater: The County provides sanitary sewer service to residential, commercial and industrial customers. Wastewater charges are based on water usage and serve as the major revenue source for financing the operations and maintenance of the wastewater system.

Solid Waste: This fund is used to account for the financial operations of the County's solid waste removal and landfill activities. Revenues are generated primarily from user tipping fees.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### FUND ACCOUNTING (Continued)

##### Proprietary Funds (Continued)

Internal Service Funds: Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's Internal Service Funds are the Central Purchasing, Mailroom and Garage funds, each of which account for the activities of those departments who provide those respective services to other County departments. In addition, the Prescription Self-Insurance and Dental Self-Insurance funds account for the prescription and dental benefits programs offered by the County, which are self-insured.

##### Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications; pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore, not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The only fiduciary funds of the County are agency funds. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the Lake County General Health District and the Lake County Soil and Water Conservation District.

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#### MEASUREMENT FOCUS

##### Government-wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

##### Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures and

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **MEASUREMENT FOCUS (Continued)**

##### **Fund Financial Statements (Continued)**

Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The Workshop has adopted Financial Accounting Standard Board Statement of Accounting Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements. As such, the financial statements are presented on the basis of unrestricted and restricted net assets.

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#### **BASIS OF ACCOUNTING**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds and the Workshop also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

##### **Revenues - Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BASIS OF ACCOUNTING (Continued)**

##### **Revenues - Exchange and Non-exchange Transactions (Continued)**

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note K). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes) and fees.

##### **Deferred Revenue**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

##### **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

The Workshop allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Workshop.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BUDGETARY PROCESS**

The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolutions, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

#### **Tax Budget**

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 15 of each year, for the period January 1 to December 31 of the following year.

#### **Estimated Resources**

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### BUDGETARY PROCESS (Continued)

##### Estimated Resources (Continued)

year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate issued during 2004.

##### Appropriations

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

##### Budgeted Level of Expenditures

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for the purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made at the object level for all funds.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BUDGETARY PROCESS (Continued)**

##### **Lapsing of Appropriations**

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

##### **Encumbrances**

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds.

The budgetary process does not include annual budgeting for the Community Development Block Grant (CDBG) Fund. Appropriations are made on a multi-year basis. The budgetary control is on a project basis and therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, budgetary information for the Workshop is not reported because the Workshop is not included in the entity for which the “appropriated budget” is adopted and it does not adopt a separate budget.

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#### **POOLED CASH AND CASH EQUIVALENTS**

The County Treasurer invests all active County funds. Active County funds are invested in federal agency obligations and commercial paper. Inactive funds are invested in certificates of deposit and the State Treasurer’s Investment Pool. The County pools its cash for investment purposes to capture the highest return. Investment income is distributed to various funds based upon their average daily cash balances. Investments are reported at fair value, which is based on quoted market prices. Interest income earned in 2004 totaled \$2,102,995. For purposes of reporting cash flows, cash and cash equivalents include all cash items, investments and deposits which can readily be converted into cash. Certificates of deposit are included regardless of initial maturity as they meet the criteria for ready conversion.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2004. STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio’s share price which is the same as the fair value of the underlying investment.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **INVENTORY OF SUPPLIES**

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when purchased. Inventories of the enterprise fund are expensed when used.

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#### **LOANS RECEIVABLE**

The Community Development Block Grant program (CDBG) provides loans to small and medium sized businesses and certain qualified homeowners. The maximum loan term is twenty years and as loans are paid back they are available for future loans. Revenues are recorded when measurable and available.

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#### **ADVANCES TO OTHER FUNDS**

Non-current portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account. This indicates that they do not constitute expendable available financial resources, and, therefore, are not available for appropriation.

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#### **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond December 31, 2004 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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#### **INTERFUND BALANCES**

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “due to/from other funds”. Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **BOND ISSUANCE COSTS**

In governmental fund types, bond issuance costs are recognized in the current period. Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method.

#### **CAPITAL ASSETS**

General capital assets are capital assets, which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of one thousand dollars. The County's infrastructure consists of roads, bridges, and culverts. Water and sanitary sewers and the associated operation facilities, as well as the County's landfill facilities are reported as utility plant in service. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	20 years	20 years
Buildings and Other Structures	20-45 years	20-45 years
Furniture, Fixtures and Equipment	3-20 years	3-20 years
Infrastructure	30-65 years	30-65 years

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **CAPITALIZATION OF INTEREST**

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalization interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated life of the asset. Total interest capitalized in 2004 and included in construction-in-progress for the Enterprise Funds was \$57,886.

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#### **ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and capital leases are recognized as a liability in the fund financial statements when due.

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#### **COMPENSATED ABSENCES**

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Employees earn vacation time at varying rates depending on the duration of their employment. There is no requirement that annual leave be taken, but Ohio law requires vacation not be accumulated more than three (3) years.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **COMPENSATED ABSENCES (Continued)**

Employees earn 15 sick days per year. Upon retirement or termination of employment, all employees with the exception of Veteran's Services employees, who receive payment for their entire accrued balance, are paid sick leave according to the following schedule:

<u>Years of Employment (Inclusive)</u>	<u>Percentage of Accrued Unused Sick Hours Paid</u>	<u>Not to Exceed (Hours)</u>
5 thru 9	25%	240
10 thru 14	50%	480
15 thru 19	60%	576
20 thru 24	70%	672
25 thru 29	80%	768
30 thru 34	90%	864
35 and over	100%	960

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

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#### **FUND BALANCE RESERVES/DESIGNATIONS**

The County records reservations for portions of fund balances, which are legally segregated for specific future uses or which do not represent available spendable resources and, therefore, are not available for appropriations for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Unreserved/undesignated fund balance indicates that portion of fund balance which is available for appropriations in future periods.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **NET ASSETS**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The government wide statement of net assets reports \$66,658,668 of restricted net assets, of which \$17,393,227 is restricted by enabling legislation.

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#### **OPERATING REVENUES AND EXPENSES**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for providing water service, providing wastewater treatment service, utilization of the County landfill, fees for services provided by internal service departments to other departments, and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

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#### **INTERFUND TRANSACTIONS**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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#### **EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **ESTIMATES**

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

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### **NOTE C – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATED FUND BALANCES AND NET ASSETS**

#### **CHANGES IN ACCOUNTING PRINCIPLES**

For 2004, the County has implemented GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Technical Bulletin No. 2004-2, "Recognition of Pension and Other Post-Employment Benefit Expenditures/Expenses and Liabilities by Cost-Sharing Employers".

GASB Statement No. 39 states that entities for which a primary government is not financially accountable may still be reported as a component unit based on the nature and significance of their relationship with the primary government. GASB Statement No. 46 clarifies when resources have been restricted by enabling legislation. GASB Technical Bulletin No. 2004-2 addresses the amount that should be recognized as expenditure/expense and as a liability each period by employers participating in a cost-sharing multiple-employer pension and other postemployment benefit (OPEB) plans. The implementation of GASB Statement No. 39, GASB Statement No. 46 and GASB Technical Bulletin No. 2004-2 did not affect the presentation of the financial statements of the County.

#### **RESTATED NET ASSETS AND FUND BALANCE**

At December 31, 2003, it was determined that Ohio Water Development Loans were understated by \$669,548 and Other Long-Term Debt was understated by \$45,000 in the Wastewater Enterprise Fund, as reported in the prior year. These adjustments reduced Investment in Capital Assets by \$714,548. As a result, Net Assets for the Wastewater Fund were reduced by the same amount, from \$90,935,437 to \$90,220,889.

In addition, the fund balance of the General Fund on the non-GAAP budgetary basis was increased by \$10,425,305 to \$19,761,121, as a result of reclassifying the balances of certain agency funds to the General Fund. The activity of those agency funds are now reported in the General Fund. The GAAP fund balance of the General Fund was properly reported at December 31, 2003 because the fund balance of these agency funds was reported as a due from other funds in the General Fund.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE D – RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budget Basis) are presented in the basic financial statements for the General Fund and Other Major Funds. The major differences between the budget basis and the GAAP basis are:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- (c) Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis) for governmental funds.

#### Net Change in Fund Balance General and Major Funds

	<u>General</u>	<u>MR &amp; DD Board</u>	<u>ADAMHS Board</u>	<u>Special Assessment Debt Service</u>	<u>Courthouse Renovation</u>
GAAP Basis	\$(2,620,676)	\$1,019,470	\$1,580,583	\$ 247,508	\$(3,688,115)
Net Adjustment of Revenue					
Accruals	72,553	279,689	(370,081)	(106,781)	0
Beginning Fair Value					
Adjustment for Investments	10,220	0	0	0	0
Ending Fair Value					
Adjustment for Investments	288,498	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(370,384)	(2,251,491)	(104,080)	0	(122,731)
Proceeds of Notes	0	0	0	0	12,650,000
Net Adjustment of Note					
Principal Retirement & Interest Accruals	0	0	0	0	(11,928,033)
Advances-In	668,776	0	0	0	0
Encumbrances	<u>(1,066,221)</u>	<u>22,660</u>	<u>0</u>	<u>0</u>	<u>2,349,153</u>
Budget Basis	<u>\$(3,017,234)</u>	<u>\$(929,672)</u>	<u>\$1,106,422</u>	<u>\$140,727</u>	<u>\$ (739,726)</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE E – CASH AND INVESTMENTS**

#### **PRIMARY GOVERNMENT**

Monies held by the County are classified by State Statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Ohio Statute restricts the County investments to the following types of investments:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) and (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE E – CASH AND INVESTMENTS (CONTINUED)**

#### **PRIMARY GOVERNMENT (Continued)**

7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by Surety Company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

#### **DEPOSITS**

At December 31, 2004, the County's bank balance was \$30,019,794, with a carrying value of \$25,176,226. Of the bank balance, \$1,640,369 was covered by federal depository insurance. The remaining \$28,379,425 was collateralized with securities held by the pledging institution, but not in the County's name. This amount was uninsured and uncollateralized as defined by the GASB. Ohio law requires that deposits be placed in eligible banks or building and loan associations located in Ohio. County policy is to utilize federally insured banks and savings institutions located in the State.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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### NOTE E – CASH AND INVESTMENTS (CONTINUED)

#### INVESTMENTS

The Governmental Accounting Standards Board Statement No. 3 “Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements” requires the County to categorize its investments into one of three credit risk categories. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County’s name. Risk Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty’s trust department or agent in the County’s name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty’s trust department or agent but not in the County’s name.

GASB Statement No. 9 requires that a statement of cash flows be included for proprietary and nonexpendable trust funds and governmental entities that use proprietary fund accounting. A statement of cash flows should explain the change during the period in cash and cash equivalents regardless of whether there are restrictions on their use. For purposes of this statement, cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under this definition.

The County’s investment with the State Treasurer’s Investment Pool is not categorized because it is not evidenced by securities that exist in physical or book entry form. At December 31, 2004, the County’s investments were as follows:

	<u>Category 2</u>	<u>Carrying Value</u>	<u>Fair Value</u>
Federal Agency Obligations	\$94,756,820	\$ 94,756,820	\$ 94,756,820
State Treasurer’s Investment Pool	<u>0</u>	<u>20,055,149</u>	<u>20,055,149</u>
Totals	<u>\$94,756,820</u>	<u>\$114,811,969</u>	<u>\$114,811,969</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE E – CASH AND INVESTMENTS (CONTINUED)

#### COMPONENT UNIT

At December 31, 2004 the carrying amount of Deepwood Industries, Inc. Workshop's deposits was \$373,684 and the bank balance was \$383,011. Of the bank balance, \$235,551 was covered by federal depository insurance. The remaining \$147,460 was collateralized with securities held by the pledging institution, but not in the Workshop's name. This amount was uninsured and uncollateralized as defined by the GASB. The Workshop did not have any investments at year end. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

### NOTE F – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2004, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,951,742	\$ 0	\$ 0	\$ 3,951,742
Construction in progress	<u>15,364,566</u>	<u>4,254,316</u>	<u>0</u>	<u>19,618,882</u>
<i>Total capital assets not being depreciated</i>	<u>19,316,308</u>	<u>4,254,316</u>	<u>0</u>	<u>23,570,624</u>
<i>Capital assets being depreciated:</i>				
Land improvements	764,849	5,410	0	770,259
Buildings and other structures	81,696,816	59,514	0	81,756,330
Furniture, fixtures and equipment	43,781,973	2,445,523	1,708,723	44,518,773
Infrastructure	<u>130,602,859</u>	<u>3,565,357</u>	<u>491,086</u>	<u>133,677,130</u>
<i>Total capital assets being depreciated</i>	<u>256,846,497</u>	<u>6,075,804</u>	<u>2,199,809</u>	<u>260,722,492</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	384,848	37,548	0	422,396
Buildings and other structures	31,189,644	1,820,572	0	33,010,216
Furniture, fixtures and equipment	27,424,077	4,058,420	1,612,710	29,869,787
Infrastructure	<u>32,706,504</u>	<u>3,184,481</u>	<u>340,553</u>	<u>35,550,432</u>
<i>Total accumulated depreciation</i>	<u>91,705,073</u>	<u>*9,101,021</u>	<u>1,953,263</u>	<u>98,852,831</u>
<i>Total capital assets being depreciated, net</i>	<u>165,141,424</u>	<u>(3,025,217)</u>	<u>246,546</u>	<u>161,869,661</u>
<i>Governmental activities capital assets, net</i>	<u>\$184,457,732</u>	<u>\$1,229,099</u>	<u>\$246,546</u>	<u>\$185,440,285</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE F – CAPITAL ASSETS (CONTINUED)

\*Depreciation expense was charged to governmental activities as follows:

General Government	\$ 917,180
General Government (Int. Svc.)	27,708
Judicial and Public Safety	3,417,857
Public Works	3,639,619
Human Services	833,177
Health	<u>265,480</u>
 Total Governmental Activities Depreciation Expense	 <u>\$ 9,101,021</u>

<b>Business-type Activities:</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,587,646	\$ 0	\$ 0	\$ 3,587,646
Construction in progress	<u>15,857,510</u>	<u>2,960,323</u>	<u>7,546,484</u>	<u>11,271,349</u>
<i>Total capital asset not being depreciated</i>	<u>19,445,156</u>	<u>2,960,323</u>	<u>7,546,484</u>	<u>14,858,995</u>
<i>Capital assets being depreciated:</i>				
Land improvements	339,475	0	0	339,475
Buildings and other structures	316,847,354	7,390,510	0	324,237,864
Furniture, fixtures and equipment	<u>7,297,941</u>	<u>659,161</u>	<u>190,527</u>	<u>7,766,575</u>
<i>Total capital assets being depreciated</i>	<u>324,484,770</u>	<u>8,049,671</u>	<u>190,527</u>	<u>332,343,914</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	132,098	18,690	0	150,788
Buildings and other structures	137,218,742	8,132,537	0	145,351,279
Furniture, fixtures and equipment	<u>5,968,990</u>	<u>424,096</u>	<u>188,721</u>	<u>6,204,365</u>
<i>Total accumulated depreciation</i>	<u>143,319,830</u>	<u>8,575,323</u>	<u>188,721</u>	<u>151,706,432</u>
<i>Total capital assets being depreciated, net</i>	<u>181,164,940</u>	<u>(525,652)</u>	<u>1,806</u>	<u>180,637,482</u>
<i>Business-type activities capital assets, net</i>	<u>\$200,610,096</u>	<u>\$2,434,671</u>	<u>\$7,548,290</u>	<u>\$195,496,477</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE G – INTERFUND RECEIVABLES/PAYABLES

Interfund balances at December 31, 2004, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occurred, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Governmental Major Funds:</u>		
General Fund	\$1,034,110	\$ 95,873
MR & DD Board		4,187
ADAMHS Board		<u>377</u>
Total Governmental Major Funds	<u>1,034,110</u>	100,437
 <u>Enterprise Major Funds:</u>		
Water		2,160,044
Wastewater	675,000	4,442
Solid Waste	<u>319,177</u>	<u>235</u>
Total Enterprise Major Funds	994,177	2,164,721
 <u>Nonmajor Special Revenue Funds:</u>		
Public Assistance		17,395
Children's Services		1,553
Child Support Enforcement		73,055
Youth Services		151
Felony Delinquent Custody & Care		194
Auto License and Gasoline Tax		678
Engineer's Stormwater Management		14
Dog and Kennel		1,716
Narcotics Agency		437
Pharmacy Diversion Grant		1,085
Forensic Crime Laboratory		65
Emergency Management Agency		553
Homeland Security		35,699
Prosecutor's 4-D	41,226	158
800 MHZ Communications System		969
Domestic Relations 4-D	10,500	146
Certificate of Title Administration		649

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE G – INTERFUND RECEIVABLES/PAYABLES (CONTINUED)

	<u>DUE FROM RECEIVABLES</u>	<u>DUE TO PAYABLES</u>
<u>Nonmajor Special Revenue Funds (continued):</u>		
Probation Supervision Fees	\$	\$ 60
Telecommunications	95,872	487
Real Estate Assessment		1,251
Treasurer’s Delinquent Tax		45
Hotel/Motel		6
Community Development Block Grant		<u>17,153</u>
Total Special Revenue Funds	<u>147,598</u>	<u>153,519</u>
<u>Nonmajor Capital Project Funds:</u>		
Permanent Improvement	<u>163,081</u>	<u>0</u>
Total Capital Project Funds	<u>163,081</u>	<u>0</u>
<u>Internal Service Funds:</u>		
Central Purchasing	15,594	159
Mailroom	32,710	63
Garage	<u>31,669</u>	<u>40</u>
Total Internal Service Funds	<u>79,973</u>	<u>262</u>
<b>TOTAL – ALL FUNDS</b>	<b><u>\$2,418,939</u></b>	<b><u>\$2,418,939</u></b>

	<u>ADVANCES TO OTHER FUNDS RECEIVABLES</u>	<u>ADVANCES FROM OTHER FUNDS PAYABLES</u>
General Fund	\$ 2,391,328	
Additional Motor Vehicle Tax	990,000	
Engineer’s Stormwater Management		\$ 990,000
Water		<u>2,391,328</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE H – LONG-TERM DEBT

Changes in the County's long-term obligations during the year ended December 31, 2004, consist of the following:

YEAR ISSUED/ FINAL MATURITY	PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	BALANCE JAN. 1, 2004	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2004	AMOUNTS DUE IN ONE YEAR
<b>GOVERNMENTAL ACTIVITIES</b>								
<i>General Obligation Bonds</i>								
1986/2011	Detention Facility	\$15,725,000	6.75%	\$ 5,240,000	\$ 0	\$ 655,000	\$ 4,585,000	\$ 655,000
1991/2010	Forensic Crime Laboratory	1,350,000	6.46%	695,000	0	80,000	615,000	85,000
1995/2015	Human Services Center	2,500,000	3.70%-5.70%	1,775,000	0	110,000	1,665,000	115,000
1999/2009	Voting Machines	2,000,000	4.80%-5.30%	1,200,000	0	200,000	1,000,000	200,000
2001/2010	Juvenile Justice Center and Courthouse Annex	7,660,000	3.35%-4.25%	<u>6,175,000</u>	<u>0</u>	<u>785,000</u>	<u>5,390,000</u>	<u>810,000</u>
Total General Obligation Bonds - Unvoted				15,085,000	0	1,830,000	13,255,000	1,865,000
<i>Special Assessment Bonds with Government Commitment</i>								
1991/2010	Blackmore, Birch, Iowa 167W, 169W, 170W	420,000	6.46%	175,000	0	25,000	150,000	25,000
1994/2014	Proj. 176W, 178W, 180W, 183W, 187W, 193W, 195W, 199W, 182S, 186S	1,340,000	5.60%-7.75%	755,000	0	65,000	690,000	65,000
1987/2006	Hubbard, Cedar Glen	625,320	7.875%	105,000	0	35,000	70,000	35,000
1996/2016	Perry Area 166S	965,000	4.95%-6.75%	650,000	0	50,000	600,000	50,000
1999/2019	Proj. 194W, 200S, 201W, 202W, 203W, 208W, 209W, 217W, 225W	850,000	5.80%	670,000	0	45,000	625,000	45,000
2000/2020	Girdled, Wood, Timberlane 206W, 220W, 227W	1,145,000	5.60%	980,000	0	55,000	925,000	55,000
2000/2020	Pinecrest Area, Beechersbrook Lane, Imperial Woods, 216W, 231W, 221S	1,280,000	5.60%	1,150,000	0	65,000	1,085,000	65,000
2002/2022	Concord Area, Lane, Shepard, Lockwood, 234S, 212W, 240W	2,862,500	2.00%-4.75%	2,781,700	0	109,400	2,672,300	112,350
2004/2024	Windpoint Reserve, McMackin, South Ridge, Shepard, Baldwin, Althea, Dormae Roads, 242S, 243W, 248W, 249W, 250W, 251W, 253W	1,610,000	2.00%-5.35%	<u>0</u>	<u>1,610,000</u>	<u>0</u>	<u>1,610,000</u>	<u>45,000</u>
Total Special Assessment Bonds				7,266,700	1,610,000	449,400	8,427,300	497,350
<i>Compensated Absences</i>				9,853,702	1,003,520	568,291	10,288,931	561,775
<i>Capital Leases</i>				<u>347,908</u>	<u>0</u>	<u>184,229</u>	<u>163,679</u>	<u>163,679</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>				<b><u>\$32,553,310</u></b>	<b><u>\$2,613,520</u></b>	<b><u>\$3,031,920</u></b>	<b><u>\$32,134,910</u></b>	<b><u>\$3,087,804</u></b>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE H – LONG-TERM DEBT (CONTINUED)

YEAR ISSUED/ FINAL MATURITY	PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	BALANCE JAN. 1, 2004	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2004	AMOUNTS DUE IN ONE YEAR
<b>BUSINESS TYPE ACTIVITIES</b>								
<i>Self Supporting General Obligation Bonds Payable from Enterprise Funds</i>								
<u>Payable from Water Revenues</u>								
2002/2010	State Route 91 130W, 126W,151W, 157W	\$4,905,000	2.00%-3.25%	\$4,340,000	\$ 0	\$580,000	\$3,760,000	\$595,000
Total Payable From Water				4,340,000	0	580,000	\$3,760,000	595,000
<u>Payable From Wastewater Revenues</u>								
2002/2022	Concord Area 234S	1,742,500	2.00%-4.75%	1,693,300	0	65,600	1,627,700	67,650
Total Payable from Wastewater				1,693,300	0	65,600	1,627,700	67,650
Total Self Supporting General Obligation Bonds				6,033,300	0	645,600	5,387,700	662,650
<u>OWDA Loans</u>								
<u>Payable From Water Revenues</u>								
1980/2005	Willoughby- Supplement	755,846	8.38%	98,593	0	64,857	33,736	33,736
1982/2007	Project 124W	830,719	10.26%	231,070	0	69,646	161,424	76,792
1983/2008	Project 130W – A - D	10,593,084	9.72%	4,001,069	0	753,079	3,247,990	826,278
1983/2008	Project 130W – A - O	4,206,075	12.00%	1,781,001	0	322,554	1,458,447	361,261
1983/2008	Project 130W - W - G	4,137,945	11.35%	1,699,041	0	311,102	1,387,939	346,412
1984/2009	Project 124W – 8 – 10	35,995,291	12.00%	17,706,243	0	2,464,649	15,241,594	2,760,407
1984/2009	Project 124W3 – 1/6 – 1/7	953,669	9.88%	425,395	0	62,067	363,328	68,199
1985/2010	Willoughby, Eastlake, Wickliffe	2,851,747	10.84%	1,503,793	0	171,657	1,332,136	190,265
1985/2010	Project 124W – 11 & 12	4,288,844	9.86%	2,044,150	0	265,863	1,778,287	292,077
1985/2010	Project 124W – 1 – 7	4,290,141	9.99%	2,057,565	0	266,723	1,790,842	293,368
1988/2009	Willowick - #0976	1,102,991	8.28%	454,562	0	77,055	377,507	83,435
1988/2009	Willoughby - #1005	2,525,786	8.05%	1,029,656	0	175,328	854,328	189,441
1989/2010	Wickliffe - #1043	1,265,371	7.59%	584,980	0	80,574	504,406	86,689
1990/2010	Willowick - #1044	108,724	7.59%	50,262	0	6,922	43,340	7,449
Total Payable From Water				33,667,380	0	5,092,076	28,575,304	5,615,809
<u>Payable From Wastewater Revenues</u>								
1985/2010	Project 140S (restated)	12,801,588	9.98%	7,263,637	0	759,633	6,504,004	835,468
1986/2010	Project 140S-6	1,632,664	7.86%	756,617	0	93,790	662,827	101,162
2000/2020	Project 218S (restated)	36,199,145	4.12%	31,605,058	0	1,190,293	30,414,765	1,436,054
Total Payable From Wastewater				39,625,312	0	2,043,716	37,581,596	2,372,684
Total OWDA Loans				73,292,692	0	7,135,792	66,156,900	7,988,493

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE H – LONG-TERM DEBT (CONTINUED)

PURPOSE/ DESCRIPTION	ORIGINAL PRINCIPAL AMOUNT	INTEREST RATE	FINAL MATURITY	BALANCE JAN. 1, 2004	ADDITIONS	REDUCTIONS	BALANCE DEC. 31, 2004	AMOUNTS DUE IN ONE YEAR
<i>Other Long-Term Liabilities</i>								
<u>Payable from Water Revenues</u>								
City of Willowick	\$390,000	7.25%	2006	\$ 70,000	\$ 0	\$ 20,000	\$ 50,000	\$ 25,000
Total Payable From Water				70,000	0	20,000	50,000	25,000
<u>Payable from Wastewater Revenues</u>								
Ohio Public Works Commission Loan	50,000	0.00%	2008	45,000	0	10,000	35,000	10,000
Total Payable From Wastewater				45,000	0	10,000	35,000	10,000
Total Other Long-Term Liabilities				115,000	0	30,000	85,000	35,000
<u>Landfill Closure and Post Closure Costs</u>				12,813,605	163,130	5,149,163	7,827,572	0
<u>Compensated Absences</u>				1,537,990	196,098	19,078	1,715,010	93,639
<u>Capital Leases</u>				4,320	102,370	17,115	89,575	51,185
<b>TOTAL BUSINESS TYPE ACTIVITIES</b>				<u>\$93,796,907</u>	<u>\$461,598</u>	<u>\$12,996,748</u>	<u>\$81,261,757</u>	<u>\$8,830,967</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE H – LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2004 are as follows:

*Governmental Activities*

YEAR ENDED DEC. 31 <sup>st</sup>	<u>GENERAL OBLIGATION BONDS</u>		<u>SPECIAL ASSESSMENT BONDS</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	\$ 1,865,000	\$ 712,003	\$ 497,350	\$ 431,952
2006	1,910,000	615,370	517,350	392,143
2007	1,960,000	515,875	490,300	368,100
2008	2,010,000	413,165	493,250	345,538
2009	2,060,000	307,172	501,200	322,280
2010-2014	3,255,000	385,957	2,512,050	1,247,751
2015-2019	195,000	11,115	2,092,750	653,787
2020-2024	<u>0</u>	<u>0</u>	<u>1,323,050</u>	<u>160,796</u>
TOTALS	<u>\$13,255,000</u>	<u>\$2,960,657</u>	<u>\$8,427,300</u>	<u>\$3,922,347</u>

*Business Type Activities*

YEAR ENDED DEC. 31 <sup>st</sup>	<u>GENERAL OBLIGATION BONDS</u>		<u>O.W.D.A. LOANS</u>		<u>OTHER LONG-TERM DEBT</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	\$ 662,650	\$ 168,227	\$ 7,988,493	\$ 5,036,131	\$35,000	\$3,625
2006	672,650	154,974	8,722,712	4,265,330	35,000	1,813
2007	684,700	139,772	9,477,854	3,416,803	10,000	0
2008	701,750	122,515	9,314,939	2,488,589	5,000	0
2009	718,800	101,462	6,414,168	1,578,569	0	0
2010-2014	1,077,950	283,132	11,195,820	3,890,327	0	0
2015-2019	502,250	167,032	11,732,655	1,639,853	0	0
2020-2024	<u>366,950</u>	<u>35,201</u>	<u>1,310,259</u>	<u>26,991</u>	<u>0</u>	<u>0</u>
TOTALS	<u>\$5,387,700</u>	<u>\$1,172,315</u>	<u>\$66,156,900</u>	<u>\$22,342,593</u>	<u>\$85,000</u>	<u>\$5,438</u>

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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### NOTE H – LONG-TERM DEBT (CONTINUED)

The County has entered into agreements to lease equipment and machinery. These agreements, in substance, are capital purchases and the related obligations are classified as capital leases payable in the financial statements. The following is a schedule of the future minimum lease payments for the above capital leases and the present values of minimum lease payments at December 31, 2004.

<u>YEAR</u>	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>
2005	\$167,672	\$51,185
2006	0	38,390
Less Amount Representing Interest	<u>3,993</u>	<u>0</u>
Present Value of Future Minimum Lease Payments	\$163,679	\$89,575

At December 31, 2004, the County had entered into various operating leases, with terms ranging in length from one to twenty-two years, for office space and equipment. The total future rental payment for these leases is \$4,717,103. Of this amount, \$4,305,553 represents future rental payments for the occupation of buildings. Operating lease payments are recorded in the period they are paid.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE H – LONG-TERM DEBT (CONTINUED)**

Unvoted general obligation bonds issued for governmental purposes of the County will be retired from the debt service fund using unvoted general property tax revenue. General obligation bonds issued for enterprise fund purposes will be retired from charges for services in the enterprise funds. Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Special assessment bonds are not included in capital assets, net of related debt for governmental activities since the debt is being used to pay for business-type capital assets.

In 2004, the County issued special assessment bonds in the amount of \$1,610,000 to retire note debt issued to finance improvements to the County's Water and Wastewater systems. In 1992, the County defeased \$7.5 million dollars in State Route 91 Water System Bonds (1988 issue) by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. At December 31, 2004, \$3,590,000 of the 1988 SR91 bonds outstanding are considered defeased. In 2002, the County defeased \$4,720,000 million dollars in State Route 91 Water System Bonds (1992 issue) by placing the proceeds of new bonds in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old bonds. At December 31, 2004, \$3,750,000 of the 1992 SR91 bonds outstanding are considered defeased. Accordingly, the trust account assets and the liability for both of these defeased bond issues are not included in the County's financial statements.

Ohio Water Development Authority (OWDA) loans are direct obligations of the enterprise funds. Administration of principal and interest is managed directly by the Department of Utilities. The loans are secured by the assets to which they are related. The OWDA loans are retired primarily from user fees, although special assessments from customers retire some OWDA loans.

Other long-term obligations consist of an agreement with the City of Willowick whereby the County acquired various land and plant facilities from the City. In exchange, the County has agreed to pay directly to the City, when due, amounts sufficient to service the City's long-term debt funding requirements relating to the assets acquired. This obligation, amounting to \$50,000 as of the balance sheet date, is to be financed from water revenues. The agreement further provides for the reconveyance of the assets and the responsibility for servicing the related indebtedness to the City in the event disposition of such by the County is desired or found necessary. An additional other long-term obligation is an interest-free loan from the Ohio Public Works Commission.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE H – LONG-TERM DEBT (CONTINUED)**

The compensated absence liability will be paid from the fund that the employees' salaries are paid. These funds include the following: General, MR & DD Board, Public Assistance, Children Services, Child Support Enforcement, Youth Services Grant, Felony Delinquent Care and Custody, Auto License and Gasoline Tax, Municipal Street Improvement and Construction, Engineer's Stormwater Maintenance, ADAMHS Board, Dog and Kennel, Narcotics Agency, Forensic Crime Laboratory, Emergency Management Agency, Prosecutor's 4-D, Prosecutor's Victim/Witness Assistance, Pilot Probation Grant, Emergency Planning, Domestic Relations Court 4-D, Certificate of Title Administration, Sheriff's Drug/Alcohol Treatment, Telecommunications, Real Estate Assessment, Hotel/Motel, Geographic Information System, Water, Wastewater, Solid Waste, Central Purchasing, Mailroom and Garage. Employees earn 15 days of sick leave per year. Upon retirement or resignation, employees with 5 years of service are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. Vacation time is vested for employees after a minimum of one year of service. According to State law, vacation time may be accumulated up to 3 years. Unused vacation time, unpaid overtime and unused compensatory time are payable upon termination of employment. All sick, vacation and compensatory time payments are made at the employee's current wage rate.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2004, the County had an unvoted debt margin of \$40.4 million and a direct debt margin of \$132.6 million.

#### **Conduit Debt Obligations**

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2004, there were thirteen series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$112,113,407.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE I – NOTES PAYABLE

A summary of note transactions for the year ended December 31, 2004 follows:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2004	Principal Issued in 2004	Principal Retired in 2004	Balance December 31, 2004
<u>GENERAL OBLIGATION NOTES PAYABLE:</u>							
2003	County Courthouse Renovations	2.00%	2004	\$12,000,000	\$ 0	\$12,000,000	\$ 0
2004	County Courthouse Renovations	2.00%	2005	0	12,650,000	0	12,650,000
2004	Auditor's & Treasurer's Renovations	2.00%	2005	<u>0</u>	<u>850,000</u>	<u>0</u>	<u>850,000</u>
TOTAL GENERAL OBLIGATION NOTES				<u>\$12,000,000</u>	<u>\$13,500,000</u>	<u>\$12,000,000</u>	<u>\$13,500,000</u>

### NOTES PAYABLE FROM ENTERPRISE FUNDS

#### Payable from Water Funds:

1991	Ohio Water & Sewer Rotary Commission		2011	\$ 23,427	\$ 0	\$ 0	\$ 23,427
2003	Water District Improvement Note 243W	1.50%	2004	361,000	0	361,000	0
2003	Water District Improvement Note 248W	2.00%	2004	160,000	0	160,000	0
2003	Water District Improvement Note 251W	1.50%	2004	410,000	0	410,000	0
2004	Water District Improvement Note 241W	1.75%	2005	<u>0</u>	<u>885,000</u>	<u>0</u>	<u>885,000</u>
Total Notes Payable From Water Funds				<u>\$954,427</u>	<u>\$885,000</u>	<u>\$931,000</u>	<u>\$908,427</u>

#### Payable From Wastewater Funds:

2003	Sewer District Improvement Note 234S	2.00%	2004	\$149,500	\$ 0	\$149,500	\$ 0
2003	Sewer District Improvement Note 238S	2.00%	2004	225,500	0	225,500	0
2003	Sewer District Improvement No 242S	1.50%	2004	824,000	0	824,000	0

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE I – NOTES PAYABLE (CONTINUED)

Year Issued	Purpose/Description	Interest Rate	Final Maturity	Balance January 1, 2004	Principal Issued in 2004	Principal Retired in 2004	Balance December 31, 2004
<u>NOTES PAYABLE FROM ENTERPRISE FUNDS (Continued)</u>							
<u>Payable From Wastewater Funds (continued):</u>							
2003	Sewer District Improvement Note 244S	2.00%	2004	\$ 180,000	\$ 0	\$ 180,000	\$ 0
2003	Sewer District Improvement Note 257S	1.37%	2004	100,000	0	100,000	0
2004	Sewer District Improvement Note 234S	2.00%	2005	0	100,000	0	100,000
2004	Sewer District Improvement Note 238S	2.00%	2005	0	175,000	0	175,000
2004	Sewer District Improvement Note 244S	2.00%	2005	0	225,000	0	225,000
2004	Sewer District Improvement Note 257S	2.50%	2005	<u>0</u>	<u>80,000</u>	<u>0</u>	<u>80,000</u>
Total Notes Payable from Wastewater Revenues				<u>\$1,479,000</u>	<u>\$ 580,000</u>	<u>\$1,479,000</u>	<u>\$ 580,000</u>
<u>Payable from Solid Waste Funds:</u>							
2003	Solid Waste District Area C4 Phase 3 Note	1.37%	2004	\$2,320,000	\$ 0	\$2,320,000	\$ 0
2004	Solid Waste District Area C4 Phase 3 Note	2.50%	2005	<u>0</u>	<u>1,855,000</u>	<u>0</u>	<u>1,855,000</u>
Total Notes Payable from Solidwaste Revenues				<u>\$2,320,000</u>	<u>\$1,855,000</u>	<u>\$2,320,000</u>	<u>\$1,855,000</u>
TOTAL NOTES PAYABLE FROM ENTERPRISE FUNDS				<u>\$4,753,427</u>	<u>\$3,320,000</u>	<u>\$4,730,000</u>	<u>\$3,343,427</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS**

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

##### Pension Benefits

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administer three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan that were in law enforcement contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement for which the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)**

##### **Pension Benefits (Continued)**

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$14,606,199, \$12,364,185, and \$11,975,824 respectively; 100 percent has been contributed for 2004, 2003, and 2002. Contributions to the member-directed plan for 2004 were \$95,117 made by the County and \$59,668 made by the plan members.

##### **Other Postemployment Benefits (OPEB)**

The OPERS also provides post-retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for post-retirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as defined in Statement No.12 of the Government Accounting Standards Board, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers" (GASB Statement No. 12).

A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post retirement health care based on the authority granted by State statute. The 2004 employer contribution rate for employees other than law enforcement was 13.55 percent for covered payroll; 4.00 percent was the portion that was used to fund health care. The law enforcement employer rate for 2004 was 16.70 percent and 4.00 percent was used to fund health care. The County's actual contributions for 2004 that were used to fund postemployment benefits were \$3,164,791, which were equal to the required contribution.

OPEB's are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.0 and 6.0 percent annually for the next eight years and 4.0 percent annually after eight years.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

#### **OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

##### **Other Postemployment Benefits (OPEB) (Continued)**

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 369,885. OPERS's net assets available for payment of benefits at December 31, 2003 (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS)**

##### **Pension Benefits**

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS) (Continued)**

##### **Pension Benefits (Continued)**

contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2004, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2004, 2003, and 2002 were \$219,297, \$180,852 and \$181,339 respectively; 100 percent has been contributed for fiscal year 2004, 2003 and 2002. Currently, all members are enrolled in the DB Plan.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE J – PENSION OBLIGATIONS AND OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

#### **STATE TEACHERS RETIREMENT SYSTEM (STRS) (Continued)**

##### **Pension Benefits (Continued)**

##### **Other Postemployment Benefits (OPEB)**

The County provides comprehensive health care benefits to retired teachers and their dependents through the STRS. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the STRS based on authority granted by State statute and are determined on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2004, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$9,535 for fiscal year 2004.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2004, the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000 and STRS Ohio had 111,853 eligible benefit recipients.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE K – PROPERTY TAX REVENUES**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) is for 2004 taxes.

2004 real property taxes are levied after October 1, 2004 on the assessed value as of January 1, 2004 lien date. Assessed values are established by State law at 35% of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

Public utility tangible personal property currently is assessed at varying percentages of true value. Public utility real property is assessed at 35 percent of true value. 2004 public utility property taxes became a lien December 31, 2003, are levied after October 1, 2004 and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003 on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2004, was \$10.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property	\$5,376,660,540
Public Utility Personal Property	385,589,770
Tangible Personal Property	<u>490,144,705</u>
Total Assessed Value	<u>\$6,252,395,015</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statutes permit later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE K – PROPERTY TAX REVENUES (CONTINUED)**

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE L – RECEIVABLES AND INTERGOVERNMENTAL REVENUES**

Receivables at December 31, 2004, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Special assessments expected to be collected in more than one year amount to \$11,279,488 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$61,836.

A summary of the principal items of intergovernmental revenues are as follows:

#### **GENERAL FUND**

Ohio Local Government Fund Distribution	\$2,158,462
State Property Tax Reimbursement	1,306,076
Utility Deregulation Reimbursement	812,484
State Public Defender Reimbursement	584,614
Property Tax Administration Reimbursements	105,121
Juvenile Group/Detention Home Subsidies	36,040
Planning Commission Grant	31,785
Sheriffs Law Enforcement Grant	29,824
Sheriffs Salary Reimbursements	11,072
Probate Court Reimbursements	3,477
Other	<u>12,511</u>
Total – General Fund	<u>\$5,091,466</u>

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **NOTE L – RECEIVABLES AND INTERGOVERNMENTAL REVENUES (CONTINUED)**

#### **SPECIAL REVENUE FUNDS**

Federal and State Mental Retardation Grants	\$13,672,713
State Transportation Taxes	13,468,678
Federal and State Public Assistance Grants and Reimbursements	12,455,660
Federal and State Mental Health Grants	11,550,179
Child Support Enforcement Incentives	3,470,971
State Property Tax Reimbursement	3,468,781
Utility Deregulation Reimbursement	3,096,526
Community and Economic Development Grants	2,711,404
Public Safety Grants and Reimbursement	1,558,487
Federal and State Children's Services Grants and Reimbursements	1,481,505
Community Corrections Grant	743,237
Youth Services Grant	361,184
State Probation Grants	357,116
Family and Children First Grant	250,662
Sheriffs Drug/Alcohol Grant	226,672
Prosecutor's Victims Assistance Grant	163,690
Communication System Subsidies	<u>27,600</u>
Total – Special Revenue Funds	69,065,065

#### **CAPITAL PROJECT FUNDS**

Board of Elections Capital Grant	<u>110,069</u>
Total – Capital Project Funds	<u>110,069</u>

**TOTAL INTERGOVERNMENTAL REVENUES** \$74,266,600

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE M – INTERFUND TRANSACTIONS

Interfund transfers for the year ended December 31, 2004, consisted of the following:

TRANSFERS FROM	TRANSFERS TO			TOTALS
	NONMAJOR SPECIAL REVENUE	NONMAJOR DEBT SERVICE	NONMAJOR INTERNAL SERVICE	
General	\$1,286,226	\$2,508,653	\$1,238,000	\$5,032,879
Nonmajor Special Revenue	<u>2,184,619</u>	<u>126,405</u>	<u>0</u>	<u>2,311,024</u>
Totals	<u>\$3,470,845</u>	<u>\$2,635,058</u>	<u>\$1,238,000</u>	<u>\$7,343,903</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

# **LAKE COUNTY, OHIO**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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### **NOTE N – ENCUMBRANCES**

Encumbrance accounting is employed in all County funds except Job and Family Services and CDBG. Encumbrances outstanding at year-end are closed to unreserved fund balance/retained earnings and are reappropriated at the beginning of the succeeding year.

At December 31, 2004, encumbrances outstanding in governmental funds and proprietary funds which were reappropriated in the 2005 budget were:

General Fund	\$1,348,211
Special Revenue Funds	2,601,166
Capital Projects Funds	2,612,159
Enterprise Funds	<u>248,402</u>
Total	<u>\$6,809,938</u>

On the GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 2004, encumbrances less these accrued liabilities were:

General Fund	\$1,265,690
Special Revenue Funds	1,923,759
Capital Projects Funds	2,372,819
Enterprise Funds	<u>166,343</u>
Total	<u>\$5,728,611</u>

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### **NOTE O – CONTINGENCIES, JUDGEMENTS AND CLAIMS**

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal non-material damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits in which the County believes the amounts claimed to be overstated and the chance of losing these cases nominal. In the opinion of the County Prosecutor no material liability is anticipated.

The County participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE P – LANDFILL CLOSURE AND POSTCLOSURE COSTS**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of balance sheet date. The \$7.8 million reported as landfill closure and post closure care liability at December 31, 2004, represents the cumulative amount reported to date based on the use of 72% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$5.4 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2004. The County expects to close the landfill in the year 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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### **NOTE Q – RELATED PARTY TRANSACTIONS**

During 2004, Lake County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Deepwood Industries, Inc., (the "Workshop"), a discretely presented component unit of Lake County. The Workshop reported \$51,685 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the Workshop.

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### **NOTE R – DEFICIT FUND BALANCES**

At December 31, 2004, the Courthouse Renovation Fund had a deficit fund balance of \$11,063,384. This deficit fund balance is due to the recognition, on the modified accrual basis of accounting, of a liability amount applicable to bond anticipation notes payable. This deficit balance will be eliminated once the notes are retired or bonds are issued. Also at December 31, 2004, The Garage Fund had deficit net assets of \$3,538. This deficit is the result of recognizing expenses on the accrual basis of accounting. This deficit did not exist on the cash basis of accounting. The General Fund provides operating transfers to the Garage Fund when cash is required, not when accruals occur.

There were no other material violations of finance-related legal or contractual provisions.

# LAKE COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE S – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracted with CORSA (County Risk Sharing Authority, Inc.) for property and general liability coverage including automobiles, equipment and public officials liability. The County also maintains health-care benefits, as well as additional property and general liability coverage, from private carriers. There were no significant reductions in coverage in 2004 as compared to the previous year. Insurance premiums paid to private carriers during 2004 were approximately \$1.0 million. The amount of settlements did not exceed the coverage for each of the past three years. The County pays the State Workers Compensation System a premium based on a rate per \$100 of salaries. This rate is based on accident history and administrative costs.

In 1999, the County Commissioners initiated a self-insurance program for medical prescription coverage only. Then in 2004, the Commissioners initiated a self-insurance program for dental coverage. The maintenance of these benefits are accounted for in the Prescription Self-Insurance and the Dental Self-Insurance funds, respectively, both of which are Internal Service funds. Incurred, but not reported, prescription claims of \$72,242 and dental claims of \$18,997, have been accrued based upon a review of the January, 2005 billings provided by the County Commissioners' Office.

The total claims liability of \$91,239 reported in the internal service fund at December 31, 2004, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of cost relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and do not include other allocated or unallocated claims adjustment expenses. Changes in the funds claims liability amounts for the last three fiscal years were:

	Balance at Beginning Of Year	Current Year Claims	Claim Payments	Balance at End of Year
<u>Prescription</u>				
2002	\$33,371	\$1,367,100	\$1,345,290	\$55,181
2003	55,181	1,816,825	1,790,455	81,551
2004	81,551	1,957,706	1,964,015	72,242
<u>Dental</u>				
2004	0	490,682	471,685	18,997

# ***LAKE COUNTY, OHIO***

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

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### **NOTE T – PUBLIC ENTITY RISK POOLS**

#### **COUNTY RISK SHARING AUTHORITY**

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among sixty counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials' liability and police professional insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2004 was \$858,210.

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### **NOTE U – SUBSEQUENT EVENT**

In April 2005, the County retired \$13,500,000 in bond anticipation notes and issued \$18,030,000 in long-term general obligation bonds. The bonds will have a final maturity date of December 1, 2025 and have variable interest rates of 3.00% to 5.00%. The purpose of these bonds is to finance the renovations of the County Courthouse and the County Administration Building.

# ***LAKE COUNTY, OHIO***

## **GENERAL FUND**

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The General Fund accounts for all financial resources and activities of the County not accounted for in other specific funds. The major sources of revenue are sales tax, property tax and investment earnings. This is the County's operating fund.

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES:</b>				
Property taxes	\$ 11,516,338	\$ 11,516,338	\$ 11,828,872	\$ 312,534
Sales tax	14,200,000	14,700,000	15,314,021	614,021
Other taxes	3,329,388	4,049,388	4,097,720	48,332
Fees and charges for services	6,612,972	6,174,272	6,934,817	760,545
Licenses and permits	466,000	466,000	484,048	18,048
Fines and forfeitures	170,000	170,000	180,480	10,480
Intergovernmental	4,902,668	4,919,668	5,218,684	299,016
Investment earnings	2,500,100	2,000,100	2,093,738	93,638
Miscellaneous	2,053,288	2,640,288	3,048,312	408,024
<b>TOTAL REVENUES</b>	<b>45,750,754</b>	<b>46,636,054</b>	<b>49,200,692</b>	<b>2,564,638</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
<b>GENERAL GOVERNMENT:</b>				
<b>BOARD OF COMMISSIONERS</b>				
Personal services	880,510	919,540	919,540	0
Materials and supplies	15,110	17,160	15,740	1,420
Contractual services	1,500	2,350	1,552	798
Operating expenditures	36,100	40,450	34,808	5,642
Other expenditures	19,350	18,850	13,887	4,963
Fringe benefits and insurance	277,617	261,271	256,187	5,084
Capital outlay	0	7,650	7,644	6
<b>TOTAL BOARD OF COMMISSIONERS</b>	<b>1,230,187</b>	<b>1,267,271</b>	<b>1,249,358</b>	<b>17,913</b>
<b>AUDITOR</b>				
Personal services	596,203	596,203	568,753	27,450
Materials and supplies	6,600	9,325	9,081	244
Contractual services	5,400	2,905	2,690	215
Operating expenditures	67,775	67,393	58,757	8,636
Other expenditures	7,000	7,400	7,007	393
Fringe benefits and insurance	209,760	199,350	193,216	6,134
Capital outlay	0	11,125	11,105	20
<b>TOTAL AUDITOR</b>	<b>892,738</b>	<b>893,701</b>	<b>850,609</b>	<b>43,092</b>
<b>TREASURER</b>				
Personal services	205,661	209,361	209,308	53
Materials and supplies	11,000	11,500	11,005	495
Contractual services	48,500	48,500	48,343	157
Operating expenditures	53,328	54,221	12,095	42,126
Other expenditures	2,600	2,600	2,600	0
Fringe benefits and insurance	88,968	86,512	84,321	2,191
<b>TOTAL TREASURER</b>	<b>410,057</b>	<b>412,694</b>	<b>367,672</b>	<b>45,022</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
GENERAL GOVERNMENT (Continued):				
RECORDER				
Personal services	\$ 417,185	\$ 420,185	\$ 419,539	\$ 646
Materials and supplies	11,000	17,000	16,773	227
Contractual services	8,900	6,625	5,544	1,081
Operating expenditures	4,000	5,078	4,212	866
Other expenditures	2,500	2,500	2,368	132
Fringe benefits and insurance	159,331	148,767	146,147	2,620
<b>TOTAL RECORDER</b>	<b>602,916</b>	<b>600,155</b>	<b>594,583</b>	<b>5,572</b>
PLANNING COMMISSION				
Personal services	301,860	327,440	316,287	11,153
Materials and supplies	4,801	4,856	4,729	127
Contractual services	6,722	3,994	3,993	1
Operating expenditures	15,740	15,781	15,381	400
Other expenditures	3,202	3,202	2,733	469
Fringe benefits and insurance	113,637	113,637	111,032	2,605
Capital outlay	3,960	3,960	3,959	1
<b>TOTAL PLANNING COMMISSION</b>	<b>449,922</b>	<b>472,870</b>	<b>458,114</b>	<b>14,756</b>
MICROFILM				
Personal services	8,300	12,718	11,263	1,455
Contractual services	75,000	75,000	48,186	26,814
Fringe benefits and insurance	5,824	6,088	4,320	1,768
<b>TOTAL MICROFILM</b>	<b>89,124</b>	<b>93,806</b>	<b>63,769</b>	<b>30,037</b>
INFORMATION TECHNOLOGY				
Personal services	481,580	495,216	495,216	0
Materials and supplies	19,600	20,125	19,893	232
Contractual services	173,500	119,399	102,302	17,097
Operating expenditures	23,454	59,159	58,072	1,087
Other expenditures	712	4,146	4,055	91
Fringe benefits and insurance	146,094	151,075	148,300	2,775
Capital outlay	2,088	16,821	16,821	0
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>847,028</b>	<b>865,941</b>	<b>844,659</b>	<b>21,282</b>
BOARD OF ELECTIONS				
Personal services	\$ 482,391	\$ 671,391	\$ 664,354	\$ 7,037
Materials and supplies	25,500	61,425	52,491	8,934
Contractual services	123,800	113,477	107,867	5,610
Operating expenditures	261,708	459,849	411,480	48,369
Other expenditures	560	560	560	0
Fringe benefits and insurance	118,872	194,863	155,178	39,685
Capital outlay	0	690	690	0
<b>TOTAL BOARD OF ELECTIONS</b>	<b>1,012,831</b>	<b>1,502,255</b>	<b>1,392,620</b>	<b>109,635</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
GENERAL GOVERNMENT (Continued):				
BUILDINGS AND GROUNDS				
Personal services	2,055,375	2,208,375	2,207,919	456
Materials and supplies	238,000	250,420	247,424	2,996
Contractual services	117,700	100,700	97,630	3,070
Operating expenditures	38,596	40,576	39,020	1,556
Other expenditures	1,000	1,500	1,135	365
Fringe benefits and insurance	808,649	818,022	805,336	12,686
Capital outlay	0	41,000	8,767	32,233
<b>TOTAL BUILDINGS AND GROUNDS</b>	<b>3,259,320</b>	<b>3,460,593</b>	<b>3,407,231</b>	<b>53,362</b>
BUILDING REGULATIONS				
Personal services	318,060	327,213	327,213	0
Materials and supplies	15,200	21,300	16,964	4,336
Contractual services	15,500	15,500	12,852	2,648
Operating expenditures	12,943	12,197	10,178	2,019
Other expenditures	1,200	1,200	1,188	12
Fringe benefits and insurance	115,552	109,216	107,492	1,724
Capital outlay	0	12,790	12,790	0
<b>TOTAL BUILDING REGULATIONS</b>	<b>478,455</b>	<b>499,416</b>	<b>488,677</b>	<b>10,739</b>
NON-DEPARTMENTAL				
Contractual services	278,100	345,500	298,506	46,994
Operating expenditures	228,250	1,860,500	1,679,733	180,767
Other expenditures	1,669,334	932,910	711,673	221,237
Fringe benefits and insurance	1,514,838	1,465,545	805,335	660,210
Capital outlay	30,000	55,000	49,485	5,515
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,720,522</b>	<b>4,659,455</b>	<b>3,544,732</b>	<b>1,114,723</b>
 <b>TOTAL GENERAL GOVERNMENT</b>	 <b>12,993,219</b>	 <b>14,728,157</b>	 <b>13,262,024</b>	 <b>1,466,133</b>
JUDICIAL AND PUBLIC SAFETY:				
PROSECUTING ATTORNEY				
Personal services	\$ 2,277,931	\$ 2,414,150	\$ 2,412,225	\$ 1,925
Materials and supplies	25,500	27,500	25,419	2,081
Contractual services	55,000	57,815	51,336	6,479
Operating expenditures	234,276	347,008	328,236	18,772
Other expenditures	1,500	1,500	1,241	259
Fringe benefits and insurance	676,102	663,902	647,898	16,004
Capital outlay	0	76,710	76,667	43
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>3,270,309</b>	<b>3,588,585</b>	<b>3,543,022</b>	<b>45,563</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
COMMON PLEAS COURT I				
Personal services	243,856	248,656	247,712	944
Materials and supplies	1,100	1,900	1,899	1
Contractual services	21,800	11,860	10,027	1,833
Operating expenditures	58,750	61,815	50,906	10,909
Other expenditures	1,000	1,600	1,500	100
Fringe benefits and insurance	84,131	74,231	72,385	1,846
Capital outlay	0	5,590	4,096	1,494
TOTAL COMMON PLEAS COURT I	410,637	405,652	388,525	17,127
COMMON PLEAS COURT II				
Personal services	218,444	229,044	228,953	91
Materials and supplies	2,000	3,773	3,263	510
Contractual services	14,100	23,840	20,802	3,038
Operating expenditures	45,849	71,586	56,758	14,828
Other expenditures	1,500	1,500	1,478	22
Fringe benefits and insurance	82,467	79,347	77,119	2,228
TOTAL COMMON PLEAS COURT II	364,360	409,090	388,373	20,717
COMMON PLEAS COURT IV				
Personal services	232,861	234,661	234,600	61
Materials and supplies	3,000	4,000	3,933	67
Contractual services	17,700	16,700	15,009	1,691
Operating expenditures	55,800	72,807	67,118	5,689
Other expenditures	2,500	2,500	2,402	98
Fringe benefits and insurance	71,821	76,224	74,639	1,585
TOTAL COMMON PLEAS COURT IV	383,682	406,892	397,701	9,191
COMMON PLEAS COURT V				
Personal services	\$ 249,981	\$ 258,281	\$ 258,268	\$ 13
Materials and supplies	1,825	2,525	2,421	104
Contractual services	20,500	32,300	29,077	3,223
Operating expenditures	58,280	66,630	56,720	9,910
Other expenditures	2,075	1,925	1,780	145
Fringe benefits and insurance	86,035	85,935	83,388	2,547
TOTAL COMMON PLEAS COURT V	418,696	447,596	431,654	15,942
ADULT PROBATION				
Personal services	562,491	582,018	581,036	982
Materials and supplies	5,900	5,750	5,000	750
Contractual services	12,750	12,740	9,996	2,744
Operating expenditures	2,714	2,780	2,259	521
Other expenditures	603	697	641	56
Fringe benefits and insurance	197,257	196,343	192,414	3,929
Capital outlay	0	5,000	5,000	0
TOTAL ADULT PROBATION	781,715	805,328	796,346	8,982

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
SHERIFF				
Personal services	8,125,393	8,689,685	8,667,336	22,349
Materials and supplies	884,300	962,302	952,924	9,378
Contractual services	391,300	392,300	383,062	9,238
Operating expenditures	690,122	761,441	754,803	6,638
Other expenditures	59,758	59,758	55,904	3,854
Fringe benefits and insurance	2,808,012	2,841,578	2,814,745	26,833
Capital outlay	0	31,268	28,976	2,292
<b>TOTAL SHERIFF</b>	<b>12,958,885</b>	<b>13,738,332</b>	<b>13,657,750</b>	<b>80,582</b>
CENTRAL COMMUNICATIONS				
Personal services	1,120,500	1,135,202	1,135,202	0
Materials and supplies	6,860	7,960	7,306	654
Contractual services	1,501,512	1,500,292	1,479,569	20,723
Operating expenditures	86,625	86,745	79,631	7,114
Other expenditures	1,565	1,565	319	1,246
Fringe benefits and insurance	324,873	351,150	344,332	6,818
Capital outlay	446,058	446,058	376,314	69,744
<b>TOTAL CENTRAL COMMUNICATIONS</b>	<b>3,487,993</b>	<b>3,528,972</b>	<b>3,422,673</b>	<b>106,299</b>
CLERK OF COURTS				
Personal services	\$ 936,340	\$ 986,199	\$ 986,199	\$ 0
Materials and supplies	35,000	39,200	37,165	2,035
Contractual services	27,200	14,750	13,468	1,282
Operating expenditures	68,450	94,476	90,369	4,107
Other expenditures	1,548	9,548	9,349	199
Fringe benefits and insurance	335,277	358,900	353,137	5,763
Capital outlay	0	11,290	11,290	0
<b>TOTAL CLERK OF COURTS</b>	<b>1,403,815</b>	<b>1,514,363</b>	<b>1,500,977</b>	<b>13,386</b>
CORONER				
Personal services	244,224	244,636	244,635	1
Materials and supplies	4,200	2,862	2,844	18
Contractual services	68,500	72,350	71,796	554
Operating expenditures	2,205	2,187	2,184	3
Other expenditures	10,603	12,341	12,314	27
Fringe benefits and insurance	44,973	54,873	53,175	1,698
<b>TOTAL CORONER</b>	<b>374,705</b>	<b>389,249</b>	<b>386,948</b>	<b>2,301</b>
DOMESTIC RELATIONS COURT				
Personal services	814,145	823,551	823,551	0
Materials and supplies	5,300	7,300	7,150	150
Contractual services	25,010	18,110	13,230	4,880
Operating expenditures	41,575	46,475	25,720	20,755
Other expenditures	500	500	500	0
Fringe benefits and insurance	258,272	249,472	245,980	3,492
<b>TOTAL DOMESTIC RELATIONS COURT</b>	<b>1,144,802</b>	<b>1,145,408</b>	<b>1,116,131</b>	<b>29,277</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
PUBLIC DEFENDER				
Personal services	905,580	931,750	931,750	0
Materials and supplies	6,700	8,300	7,831	469
Contractual services	52,775	51,775	51,533	242
Operating expenditures	56,500	58,475	56,933	1,542
Other expenditures	2,750	3,175	2,981	194
Fringe benefits and insurance	283,169	282,229	276,119	6,110
<b>TOTAL PUBLIC DEFENDER</b>	<b>1,307,474</b>	<b>1,335,704</b>	<b>1,327,147</b>	<b>8,557</b>
MUNICIPAL COURTS				
Personal services	309,990	320,251	318,979	1,272
Contractual services	54,000	54,000	54,000	0
Operating expenditures	53,725	58,275	46,889	11,386
Fringe benefits and insurance	72,821	74,456	72,314	2,142
<b>TOTALS MUNICIPAL COURTS</b>	<b>490,536</b>	<b>506,982</b>	<b>492,182</b>	<b>14,800</b>
JUVENILE COURT				
Personal services	\$ 854,429	\$ 836,955	\$ 821,001	\$ 15,954
Materials and supplies	17,500	17,500	17,453	47
Contractual services	53,100	76,550	72,209	4,341
Operating expenditures	426,615	596,356	589,886	6,470
Other expenditures	66,000	67,800	29,078	38,722
Fringe benefits and insurance	275,932	243,497	233,616	9,881
Capital outlay	0	12,524	12,524	0
<b>TOTAL JUVENILE COURT</b>	<b>1,693,576</b>	<b>1,851,182</b>	<b>1,775,767</b>	<b>75,415</b>
JUVENILE PROBATION COURT				
Personal services	347,571	363,554	356,571	6,983
Materials and supplies	1,900	6,550	3,735	2,815
Operating expenditures	1,600	2,466	2,045	421
Fringe benefits and insurance	133,976	122,643	117,188	5,455
<b>TOTAL JUVENILE PROBATION COURT</b>	<b>485,047</b>	<b>495,213</b>	<b>479,539</b>	<b>15,674</b>
DETENTION CENTER				
Personal services	1,282,392	1,389,743	1,344,742	45,001
Materials and supplies	74,500	74,500	73,321	1,179
Contractual services	38,200	41,155	36,706	4,449
Operating expenditures	4,600	5,145	4,541	604
Fringe benefits and insurance	417,803	456,883	430,162	26,721
Capital outlay	0	2,418	2,418	0
<b>TOTAL DETENTION CENTER</b>	<b>1,817,495</b>	<b>1,969,844</b>	<b>1,891,890</b>	<b>77,954</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
JUDICIAL AND PUBLIC SAFETY (Continued):				
JURY COMMISSION				
Personal services	10,140	12,190	10,403	1,787
Materials and supplies	1,000	2,000	1,274	726
Operating expenditures	5,500	4,725	4,697	28
Fringe benefits and insurance	1,718	1,743	1,701	42
TOTAL JURY COMMISSION	18,358	20,658	18,075	2,583
LAW LIBRARY				
Personal services	77,815	79,815	79,781	34
Fringe benefits and insurance	27,804	28,830	27,740	1,090
TOTAL LAW LIBRARY	105,619	108,645	107,521	1,124
COURT OF APPEALS				
Operating expenditures	30,000	41,000	37,455	3,545
Other expenditures	140,000	149,201	149,201	0
TOTAL COURT OF APPEALS	170,000	190,201	186,656	3,545
PROBATE COURT				
Personal services	\$ 514,188	\$ 539,188	\$ 538,201	\$ 987
Materials and supplies	32,000	32,000	19,359	12,641
Contractual services	20,000	13,500	10,395	3,105
Operating expenditures	25,000	32,250	25,139	7,111
Other expenditures	1,300	1,300	1,155	145
Fringe benefits and insurance	184,117	171,782	167,698	4,084
TOTAL PROBATE COURT	776,605	790,020	761,947	28,073
MUNICIPAL CRIMINAL PROSECUTIONS				
Personal services	2,720	2,720	320	2,400
Fringe benefits and insurance	463	463	177	286
TOTAL MUNI CRIMINAL PROSECUTIONS	3,183	3,183	497	2,686
COMMUNITY CORRECTIONS PLANNING				
Personal services	38,232	39,181	39,180	1
Fringe benefits and insurance	18,339	17,839	17,277	562
TOTAL COMM. CORRECTIONS PLANNING	56,571	57,020	56,457	563
 TOTAL JUDICIAL AND PUBLIC SAFETY	 31,924,306	 33,708,119	 33,127,778	 580,341

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
ENGINEER				
Personal services	199,365	239,189	238,950	239
Materials and supplies	4,000	3,698	2,721	977
Contractual services	500	0	0	0
Operating expenditures	3,000	6,004	5,831	173
Other expenditures	100	16	16	0
Fringe benefits and insurance	82,215	80,253	78,228	2,025
<b>TOTAL ENGINEER</b>	<u>289,180</u>	<u>329,160</u>	<u>325,746</u>	<u>3,414</u>
<b>TOTAL PUBLIC WORKS</b>	289,180	329,160	325,746	3,414
HUMAN SERVICES:				
SOLDIERS RELIEF COMMISSION				
Operating expenditures	\$ 600,000	\$ 600,000	\$ 570,125	\$ 29,875
<b>TOTAL SOLDIERS RELIEF COMMISSION</b>	<u>600,000</u>	<u>600,000</u>	<u>570,125</u>	<u>29,875</u>
VETERANS SERVICES				
Personal services	245,619	254,119	253,987	132
Materials and supplies	3,000	3,697	3,005	692
Contractual services	2,650	2,650	1,272	1,378
Operating expenditures	51,023	52,339	49,364	2,975
Other expenditures	300	390	390	0
Fringe benefits and insurance	76,347	75,882	74,380	1,502
<b>TOTAL VETERANS SERVICES</b>	<u>378,939</u>	<u>389,077</u>	<u>382,398</u>	<u>6,679</u>
<b>TOTAL HUMAN SERVICES</b>	978,939	989,077	952,523	36,554
HEALTH:				
BOARD OF HEALTH				
Personal services	2,101	2,201	2,182	19
Materials and supplies	5,000	5,000	106	4,894
Contractual services	300,000	300,000	100,014	199,986
Operating expenditures	11,500	11,500	11,500	0
Other expenditures	13,500	13,500	3,334	10,166
Fringe benefits and insurance	411	411	305	106
<b>TOTAL BOARD OF HEALTH</b>	<u>332,512</u>	<u>332,612</u>	<u>117,441</u>	<u>215,171</u>
<b>TOTAL HEALTH</b>	332,512	332,612	117,441	215,171

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
SOIL AND WATER CONSERVATION				
Operating expenditures	165,000	165,000	165,000	0
TOTAL SOIL AND WATER CONSERVATIO	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	165,000	165,000	165,000	0
TOTAL EXPENDITURES	<u>46,683,156</u>	<u>50,252,125</u>	<u>47,950,512</u>	<u>2,301,613</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(932,402)	(3,616,071)	1,250,180	4,866,251
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	\$ 7,500	\$ 87,500	\$ 96,689	\$ 9,189
Advances - in	668,776	668,776	668,776	0
Transfers - in	3,246,811	3,246,811		(3,246,811)
Transfers - out	<u>(5,167,333)</u>	<u>(5,264,528)</u>	<u>(5,032,879)</u>	<u>231,649</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,244,246)</u>	<u>(1,261,441)</u>	<u>(4,267,414)</u>	<u>(3,005,973)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(2,176,648)	(4,877,512)	(3,017,234)	1,860,278
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR (Restated)	19,761,121	19,761,121	19,761,121	0
Unexpended Prior Year Encumbrances	<u>21,112</u>	<u>21,112</u>	<u>21,112</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 17,605,586</u>	<u>\$ 14,904,721</u>	<u>\$ 16,764,999</u>	<u>\$ 1,860,278</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2004

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 31,436,386	\$	\$ 6,118,247	\$ 37,554,633
Cash and cash equivalents - segregated accounts	35,376			35,376
Receivables:				
Taxes	7,380,634			7,380,634
Accounts	279,570		1,250	280,820
Special assessments	1,602,691			1,602,691
Accrued interest	17,883			17,883
Loans	46,680			46,680
Due from other funds	147,598		163,081	310,679
Due from other governments	9,181,318			9,181,318
Materials and supplies inventory	475,083			475,083
Interfund receivable	990,000			990,000
Prepaid items	41,220		793	42,013
<b>TOTAL ASSETS</b>	<b>\$ 51,634,439</b>	<b>\$ 0</b>	<b>\$ 6,283,371</b>	<b>\$ 57,917,810</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,274,935	\$	\$ 86,657	\$ 2,361,592
Accrued wages and benefits	415,868			415,868
Deferred revenue	10,768,902			10,768,902
Accrued interest payable			12,089	12,089
Due to other funds	153,519			153,519
Due to other governments	451,066			451,066
Interfund payable	990,000			990,000
Notes payable			850,000	850,000
<b>TOTAL LIABILITIES</b>	<b>15,054,290</b>	<b>0</b>	<b>948,746</b>	<b>16,003,036</b>
<b>FUND BALANCES</b>				
Reserved for encumbrances	1,848,137		1,224,819	3,072,956
Reserved for inventory	475,083			475,083
Reserved for prepaid expenditures	41,220		793	42,013
Reserved for debt service				0
Reserved for loans	46,680			46,680
Reserved for advances	990,000			990,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	33,179,029			33,179,029
Capital Project Funds			4,109,013	4,109,013
<b>TOTAL FUND BALANCES</b>	<b>36,580,149</b>	<b>0</b>	<b>5,334,625</b>	<b>41,914,774</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 51,634,439</b>	<b>\$ 0</b>	<b>\$ 6,283,371</b>	<b>\$ 57,917,810</b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	NONMAJOR SPECIAL REVENUE FUNDS	NONMAJOR DEBT SERVICE FUNDS	NONMAJOR CAPITAL PROJECT FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
Property taxes	\$ 7,206,704	\$	\$	\$ 7,206,704
Other taxes	824,869			824,869
Fees and charges for services	6,682,515		138,028	6,820,543
Licenses and permits	499,545			499,545
Fines and forfeitures	790,268			790,268
Intergovernmental	38,627,584		110,069	38,737,653
Special assessments	1,522,714			1,522,714
Investment earnings	140,283			140,283
Miscellaneous	3,165,257		183,655	3,348,912
<b>TOTAL REVENUES</b>	<b>59,459,739</b>	<b>0</b>	<b>431,752</b>	<b>59,891,491</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government	3,880,997			3,880,997
Judicial and public safety	7,095,077			7,095,077
Public works	17,822,940			17,822,940
Human services	25,336,414			25,336,414
Health	418,981			418,981
Community and economic development	2,572,457			2,572,457
Capital outlay			3,090,123	3,090,123
<b>Debt service:</b>				
Principal retirement		1,830,000		1,830,000
Interest and fiscal charges	9,806	805,058	12,089	826,953
<b>TOTAL EXPENDITURES</b>	<b>57,136,672</b>	<b>2,635,058</b>	<b>3,102,212</b>	<b>62,873,942</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,323,067</b>	<b>(2,635,058)</b>	<b>(2,670,460)</b>	<b>(2,982,451)</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Sale of fixed assets	35,035			35,035
Proceeds of bonds			1,610,000	1,610,000
Transfers - in	3,470,845	2,635,058		6,105,903
Transfers - out	(2,311,024)			(2,311,024)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,194,856</b>	<b>2,635,058</b>	<b>1,610,000</b>	<b>5,439,914</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,517,923</b>	<b>0</b>	<b>(1,060,460)</b>	<b>2,457,463</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>32,950,963</b>	<b>0</b>	<b>6,395,085</b>	<b>39,346,048</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>	<b>111,263</b>			<b>111,263</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 36,580,149</b>	<b>\$ 0</b>	<b>\$ 5,334,625</b>	<b>\$ 41,914,774</b>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS**

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The Special Revenue Funds are used to account for specific revenue sources (other than Capital Projects or Debt Service) that require separate accounting because of legal provisions, regulatory provisions or administrative action.

**PUBLIC ASSISTANCE:** Administered by the Human Service Department, this fund accounts for various State and Federal grants to provide public assistance to general relief recipients, pay their medical assistance providers and certain public social services. This fund includes Income Maintenance and Social Services.

**WORKFORCE INVESTMENT ACT:** Funded by the Federal Government, and passed through the State, the fund provides for comprehensive, coordinated workforce training programs for adult, youth and dislocated workers.

**CHILDRENS SERVICES:** Children's Services includes Child Welfare and the Caley Home. Administered by the Department of Human Services, this fund accounts for programs including foster care and clinical services.

**CHILD SUPPORT ENFORCEMENT:** Also administered by the Human Services Department, this fund accounts for all child support payments and distributions.

**COUNTY HOME:** This facility provides shelter and care for ambulatory residents who are unable to take care of themselves due to financial hardship.

**YOUTH SERVICES GRANT:** Revenue for Youth Services is received from a grant and funds youth employment projects, group homes and juvenile delinquency prevention programs.

**FELONY DELINQUENT CUSTODY AND CARE:** This fund accounts for expenses incurred from a probation program, administered by the Juvenile Court that assists juvenile felon offenders. Funding is provided by a state grant.

**SENIOR CITIZENS SERVICES:** Funding generated by a county-wide tax levy provides operating monies for the County's Council on Aging and the various senior citizens centers located in the County.

**FAMILY AND CHILDREN FIRST:** The purpose of this fund is to educate the public, particularly teenagers, on the risks of teenage pregnancy. This program is funded through a state grant.

**AUTO LICENSE AND GASOLINE TAX (AL & GT):** This fund accounts for revenue received from motor vehicle licenses, gasoline tax and investment income. Monies are used for the operation of the County Engineer's department.

**MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION:** A portion of the Motor Vehicle License Tax is used for the improvement of state routes within the subdivisions of the County.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

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ADDITIONAL MOTOR VEHICLE TAX: Per the authority of the Ohio Revised Code and approved by the County Commissioners, revenue derived from this tax is used by the County Engineer to maintain roads throughout the County.

STURBRIDGE DITCH: Per the authority of the Ohio Revised Code, this fund accounts for the maintenance of the drainage ditch for the Sturbridge subdivision. Revenue is generated from special assessments charged to property owners.

ENGINEER'S STORMWATER MAINTENANCE: This fund accounts for costs associated with the control/management of storm water runoff, as mandated by the Federal E.P.A.

DOG AND KENNEL: The Dog and Kennel Fund accounts for monies from the sale of dog licenses and animals at the pound. The Dog and Kennel Fund also receives revenue from fines collected in the municipal courts. The shelter provides animal control and protection.

MARRIAGE LICENSE: A portion of the \$17 marriage license fee charged by Probate Court provides financial assistance for the victims of domestic violence.

INDIGENT DRIVER DRUG TREATMENT: Funded by fees collected by the State and remitted to the County for driver's license reinstatements, this fund is used to account for expenditures for drug treatment services for indigent juvenile drivers.

NARCOTICS AGENCY: A property tax levy is the major source of funding for the Narcotics Agency. This agency combats the illegal trafficking of drugs and drug use in Lake County.

PHARMACY DIVERSION GRANT: Funded by a state grant, this fund is used to account for the expenditures incurred by the Narcotics Agency in combating the illegal use of pharmaceutical drugs.

FORENSIC CRIME LABORATORY: Revenue for the Forensic Laboratory is generated through a property tax levy and charges for services provided to subdivisions in and out of the County. The Crime Lab provides forensic investigative services for local and state and federal law enforcement agencies.

EMERGENCY MANAGEMENT AGENCY: The EMA is funded by Federal government matching funds. This agency provides disaster services protection to the citizens of the County.

EMERGENCY RESPONSE EQUIPMENT: Funded by fines assessed to businesses and/or individuals responsible for hazardous materials spills or violations, this fund accounts for expenditures associated with emergency response equipment replacement. Periodic subsidies from the general fund will be accounted for in this fund as transfers-in.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

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HOMELAND SECURITY: This fund accounts for Federal Grants received from the Federal Government's Department of Homeland Security, which can be expended on enhancing security throughout County facilities and within the County Sheriff's Department.

PROSECUTOR'S 4-D: Subsidized by the County's Human Services Department, monies from this fund are used by the Prosecutor's Office for expenses incurred in the investigation and prosecution of individuals delinquent on their child support payments; and also for expenses incurred during the collection process of such accounts.

PROSECUTOR'S DELINQUENT TAX: Two and one-half percent of the delinquent tax collections of Lake County governmental entities are deposited into this fund. The revenue is used to defray any costs of the Prosecutor's department incurred during the collection of the delinquencies.

PROSECUTOR'S VICTIM/WITNESS ASSISTANCE: Funded by a state grant, this fund accounts for the expenses incurred by the Prosecutor's department in assisting victims of crimes and witnesses testifying for the Prosecutor's office.

SHERIFF'S MARINE PATROL: This fund accounts for a state grant which provides funding for a marine patrol division of the Sheriff's department. This division provides law enforcement along the waters of Lake Erie.

INDIGENT GUARDIANSHIP: This fund is to account for costs incurred in Probate Court cases involving guardianships of indigent individuals. Funding is provided by a \$30 fee applied to each indigent fiduciary fund.

PILOT PROBATION GRANT: Funded by a state grant, this fund accounts for certain expenses related to the Adult Probation Department.

800 MHZ COMMUNICATIONS SYSTEM: Revenue for this fund is received from the various governmental subdivisions and the County Sheriff's Department for fees to defray the costs involved in the maintenance of the County's emergency warning system.

450 MHZ PAGING SYSTEM: The maintenance and future upgrades of the County's pager system are the purpose of this fund. Revenues are generated by charges for services to County departments and other governmental and commercial entities equipped with the system.

EMERGENCY PLANNING: Grant money from the State provides revenue for the Emergency Planning Fund. This grant is for the handling of hazardous material and is administered by the Local Planning Committee (LEPC).

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

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DOMESTIC RELATIONS COURT 4-D: Subsidized by the County's Human Services Department, monies from this fund are used to defray expenses incurred by the Domestic Relations Court during the judicial process of child support enforcement.

DOMESTIC RELATIONS COURT COMPUTERIZATION: Established by Ohio House Bill 405 this fund accounts for the collection of additional fines charged on certain Domestic Relations Court cases. The monies generated can only be used towards computerization of the Domestic Relations Court.

BEYOND THE MIDDLE PROGRAM: A state grant provides funding for this fund which accounts for expenditures incurred in the resolution of child custody and visitation disputes in the Domestic Relations Court.

JUVENILE COURT LEGAL RESEARCH: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Juvenile Court cases. Expenditures of this fund can only be used for computerized legal research services for the Juvenile Court.

JUVENILE COURT COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Juvenile Court cases. The monies generated can only be used towards computerization of the Juvenile Court.

JUVENILE COURT INCREASED ACCOUNTABILITY: A State Grant provides funding to the County to provide medical assessments of incarcerated juveniles.

CERTIFICATE OF TITLE ADMINISTRATION: Established by Ohio House Bill 154, this fund accounts for the collection of a \$1 fee for each certificate of title issued by the Clerk of Courts office. Expenditure of these fees can only be used to pay the costs incurred by the Clerk of Courts in processing titles.

CLERK OF COURTS COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards computerization of the Clerk of Courts office.

LOCAL LAW ENFORCEMENT BLOCK GRANT: This grant, which is received by the Sheriff's Department, is used to fund crime prevention programs. The majority of the expenditures are equipment purchases for such programs.

SHERIFF'S DRUG/ALCOHOL TREATMENT PROGRAM: Funded jointly through state grants and county subsidies, expenditures for this fund are for medical treatment and rehabilitation services for inmates in the County's Detention Facility who have chemical dependencies.

# ***LAKE COUNTY, OHIO***

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CONCEALED HANDGUN LICENSES: As provided for by Ohio Revised Code Section 311.42, this fund accounts for the fees collected for the issuance of licenses required in order to carry a handgun. Expenditures from this fund are to pay for operational costs of the license program and educational programs regarding handguns.

COMMON PLEAS COURT COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Common Pleas Court cases. The monies generated can only be used towards computerization of the individual Common Pleas Courts.

COMMON PLEAS COURT DRUG/ALCOHOL TREATMENT: Funded by court fines from the Common Pleas Courts, this fund is used to account for drug/alcohol treatment services for indigent adult drivers.

COMMON PLEAS COURT PROJECT #1: As provided for by Ohio Revised Code Section 2303.201(E) (1), this fund accounts for fees on civil actions and judgments to be used to improve computer technology throughout the General Division of the Common Pleas Court.

COMMON PLEAS COURT PROJECT #2: As provided for by Ohio Revised Code Section 2303.301(E)(1), this fund accounts for fees on civil actions and judgments to be used for the employment, training and education of Magistrates, and the provision of mediation and dispute resolution services.

PROBATE COURT COMPUTERIZATION: Established by Ohio House Bill 405, this fund accounts for the collection of additional fines charged on certain Probate Court cases. The monies generated can only be used towards computerization of the Probate Court.

PROBATION SUPERVISION FEES: The fund accounts for the \$10.00 per month fee charged to offenders who are sentenced to probation under Senate Bill 2. These monies are used to fund the Adult Probation Department.

JAIL REDUCTION GRANT: Funded by a state grant, this fund accounts for the costs of the County's "house arrest" program. The house arrest program involves monitoring the location of the respective offenders through the use of electronic supervision equipment. One of the purposes of this program is to free up cells in the County's Detention Facility by having the offenders confined to their own residence. Only "non-threatening" offenders are considered for this program.

PROBATE COURT CONDUCT OF BUSINESS: As provided for by Ohio Revised Code Section 2101.19, this fund accounts for all monies received from the sale of merchandise to be used in connection with any license, order, or document issued by the Probate Court. The monies so received shall be used solely for the conduct of business of the Probate Court.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

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**PROBATE COURT MEDIATION:** This fund accounts for fees that are assessed on civil actions or proceedings. The fees are utilized by the Court to provide mediation services for the resolution of disputes between parties to any civil action or proceeding.

**TELECOMMUNICATIONS:** Revenue for this fund is generated from billing charges to departments for repairs, installation and travel time for services rendered. Monies provided are utilized to offset operational expenses of the Telecommunications Department, which is responsible for the installation, operation and maintenance of the County's various telecommunications systems.

**REAL ESTATE ASSESSMENT:** This fund accounts for monies collected from tax settlements from political subdivisions to finance the appraisal of real property within the County.

**TREASURER'S DELINQUENT TAX:** Two and one-half percent of delinquent tax collections of Lake County governmental entities are deposited into this fund. The revenue is used to defray costs of the Treasurer's department incurred during the collection of the delinquencies.

**COUNTY RECORDER'S EQUIPMENT:** Established by Ohio House Bill 152, this fund accounts for the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditure of these fees can only be used for the purchase, lease, etc. of micrographic or other equipment for the Recorder.

**HOTEL/MOTEL TAX ADMINISTRATION:** This fund accounts for the collection and distribution of the County's hotel/motel tax to the County Visitor's Bureau.

**GEOGRAPHIC INFORMATION SYSTEM:** This fund accounts for the activity of the Geographic Information System (GIS) Department. This department was created by the Commissioners to develop and maintain a geographic mapping database which, when fully operational, can be utilized by virtually any county department, political subdivision and the public to produce a map outlining such items as municipal, school and voting precinct boundaries, utility connections, topography information, telecommunications data and lines, emergency personnel routes, etc. Funding is provided by transfers from the County General Fund, the Real Estate Assessment Fund and the Additional Motor Vehicle Tax Fund.

**HOME PROGRAM:** This program, funded by the U.S. Department of Housing and Urban Development, provides housing rehabilitation services for the elderly and low-income residents of the County.

**COASTAL FEASIBILITY STUDY:** This fund accounts for a grant to conduct the County's "Coastal Plan Preliminary Feasibility Study".

**COMMUNITY AND ECONOMIC DEVELOPMENT BLOCK GRANT:** The Community Development Block Grant (CDBG) aids in the rehabilitation and new construction of underdeveloped areas on a County-wide basis.

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# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2004

	PUBLIC ASSISTANCE	WORKFORCE INVESTMENT ACT	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 1,114,284	\$ 268,145	\$ 8,691,834	\$ 622,918
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes			3,274,366	
Accounts	5,597		311	51
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments	6,120	1,665,545	299,521	128,478
Materials and supplies inventory				
Interfund receivable				
Prepaid items	<u>2,253</u>	<u>                    </u>	<u>3,427</u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,128,254</u></b>	<b><u>\$ 1,933,690</u></b>	<b><u>\$ 12,269,459</u></b>	<b><u>\$ 751,447</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 414,935	\$ 30,484	\$ 328,345	\$ 14,156
Accrued wages and benefits	168,239		25,437	25,649
Deferred revenue			3,274,366	
Due to other funds	17,395		1,553	73,055
Due to other governments	173,787		17,965	29,981
Interfund payable	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL LIABILITIES</b>	<b>774,356</b>	<b>30,484</b>	<b>3,647,666</b>	<b>142,841</b>
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures	2,253		3,427	
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>351,645</u>	<u>1,903,206</u>	<u>8,618,366</u>	<u>608,606</u>
<b>TOTAL FUND BALANCES</b>	<b><u>353,898</u></b>	<b><u>1,903,206</u></b>	<b><u>8,621,793</u></b>	<b><u>608,606</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,128,254</u></b>	<b><u>\$ 1,933,690</u></b>	<b><u>\$ 12,269,459</u></b>	<b><u>\$ 751,447</u></b>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GASOLINE TAX	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION
\$ 73,481	\$ 410,164	\$ 717,077	\$ 0	\$	\$ 1,905,079	\$ 1,270,488
			1,537,417			81,578
					497	497
		331,892			2,834,748 475,083	399,055
	191	271				
<u>\$ 73,481</u>	<u>\$ 410,355</u>	<u>\$ 1,049,240</u>	<u>\$ 1,537,417</u>	<u>\$ 0</u>	<u>\$ 5,215,407</u>	<u>\$ 1,751,618</u>
\$ 2,964	\$ 3,275 4,126	\$ 10,873 4,533	\$	\$	\$ 345,468 64,610	\$ 110,429 8,717
	151	194	1,537,417		2,380,771	337,982
2,652	4,652	5,748			678 59,925	22,089
<u>5,616</u>	<u>12,204</u>	<u>21,348</u>	<u>1,537,417</u>	<u>0</u>	<u>2,851,452</u>	<u>479,217</u>
		19			12,802 475,083	233,246
	191	271				
<u>67,865</u>	<u>397,960</u>	<u>1,027,602</u>			<u>1,876,070</u>	<u>1,039,155</u>
<u>67,865</u>	<u>398,151</u>	<u>1,027,892</u>	<u>0</u>	<u>0</u>	<u>2,363,955</u>	<u>1,272,401</u>
<u>\$ 73,481</u>	<u>\$ 410,355</u>	<u>\$ 1,049,240</u>	<u>\$ 1,537,417</u>	<u>\$ 0</u>	<u>\$ 5,215,407</u>	<u>\$ 1,751,618</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2004

	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE	DOG AND KENNEL
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 3,455,088	\$ 23,867	\$ 1,025,161	\$ 222,173
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts				13,740
Special assessments			1,602,691	
Accrued interest	16,889			
Loans				
Due from other funds				
Due from other governments	1,090,403			499
Materials and supplies inventory				
Interfund receivable	990,000			
Prepaid items				981
<b>TOTAL ASSETS</b>	<u>\$ 5,552,380</u>	<u>\$ 23,867</u>	<u>\$ 2,627,852</u>	<u>\$ 237,393</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 282,462	\$	\$ 24,500	\$ 3,029
Accrued wages and benefits	455		4,194	4,462
Deferred revenue	669,515			
Due to other funds			14	1,716
Due to other governments	489		28,274	4,103
Interfund payable			990,000	
<b>TOTAL LIABILITIES</b>	952,921	0	1,046,982	13,310
<b>FUND BALANCES</b>				
Reserved for encumbrances	1,244,912		173,841	91
Reserved for inventories				
Reserved for prepaid expenditures				981
Reserved for loans				
Reserved for advances			990,000	
Unreserved/undesignated	3,354,547	23,867	417,029	223,011
<b>TOTAL FUND BALANCES</b>	<u>4,599,459</u>	<u>23,867</u>	<u>1,580,870</u>	<u>224,083</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 5,552,380</u>	<u>\$ 23,867</u>	<u>\$ 2,627,852</u>	<u>\$ 237,393</u>

(Continued)

MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC CRIME LABORATORY	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT
\$ 27,861	\$ 2,900	\$ 2,127,647	\$ 13,051	\$ 2,978,450	\$ 20,975	\$ 22,129
2,971	137	1,160,733 2,808		1,408,118	768	
		300	22,294	41,476	145,533	
		8,165		1,727	3,853	
<u>\$ 30,832</u>	<u>\$ 3,037</u>	<u>\$ 3,299,653</u>	<u>\$ 35,345</u>	<u>\$ 4,429,771</u>	<u>\$ 171,129</u>	<u>\$ 22,129</u>
\$ 27,861	\$	\$ 10,948 28,473 1,160,733 437 15,929	\$	\$ 8,738 11,419 1,408,118 65 14,034	\$ 5,056 3,160 553 3,346	\$ 1,523
27,861	0	1,216,520	1,085	1,442,374	12,115	1,523
				700		312
		8,165		1,727	3,853	
2,971	3,037	2,074,968	34,260	2,984,970	155,161	20,294
2,971	3,037	2,083,133	34,260	2,987,397	159,014	20,606
<u>\$ 30,832</u>	<u>\$ 3,037</u>	<u>\$ 3,299,653</u>	<u>\$ 35,345</u>	<u>\$ 4,429,771</u>	<u>\$ 171,129</u>	<u>\$ 22,129</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2004

	HOMELAND SECURITY	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 147,232	\$ 77,892	\$ 1,054,708	\$ 154,696
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts				
Special assessments				
Accrued interest				
Loans				
Due from other funds		41,226		
Due from other governments	1,209,321			83,770
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
<b>TOTAL ASSETS</b>	<b><u>\$ 1,356,553</u></b>	<b><u>\$ 119,118</u></b>	<b><u>\$ 1,054,708</u></b>	<b><u>\$ 238,466</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 244,891	\$ 4,687	\$ 1,225	\$ 1,609
Accrued wages and benefits		9,183	1,559	2,900
Deferred revenue				
Due to other funds	35,699	158		
Due to other governments		8,392	1,548	3,110
Interfund payable				
<b>TOTAL LIABILITIES</b>	<b>280,590</b>	<b>22,420</b>	<b>4,332</b>	<b>7,619</b>
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>1,075,963</u>	<u>96,698</u>	<u>1,050,376</u>	<u>230,847</u>
<b>TOTAL FUND BALANCES</b>	<b><u>1,075,963</u></b>	<b><u>96,698</u></b>	<b><u>1,050,376</u></b>	<b><u>230,847</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,356,553</u></b>	<b><u>\$ 119,118</u></b>	<b><u>\$ 1,054,708</u></b>	<b><u>\$ 238,466</u></b>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$ 79,547	\$ 43,560	\$ 150,421	\$ 259,638	\$ 60,612	\$ 66,835	\$ 16,999
	680					
		178,558	1,392			10,500
<u>248</u>			<u>1,147</u>		<u>765</u>	<u>522</u>
<u>\$ 79,795</u>	<u>\$ 44,240</u>	<u>\$ 328,979</u>	<u>\$ 262,177</u>	<u>\$ 60,612</u>	<u>\$ 67,600</u>	<u>\$ 28,021</u>
\$	\$ 6,817	\$ 2,236 4,125	\$ 9,222	\$	\$ 186 228	\$ 2,111 3,817
466		4,395	969		274	146 4,018
<u>466</u>	<u>6,817</u>	<u>10,756</u>	<u>10,191</u>	<u>0</u>	<u>688</u>	<u>10,092</u>
			28			
248			1,147		765	522
<u>79,081</u>	<u>37,423</u>	<u>318,223</u>	<u>250,811</u>	<u>60,612</u>	<u>66,147</u>	<u>17,407</u>
<u>79,329</u>	<u>37,423</u>	<u>318,223</u>	<u>251,986</u>	<u>60,612</u>	<u>66,912</u>	<u>17,929</u>
<u>\$ 79,795</u>	<u>\$ 44,240</u>	<u>\$ 328,979</u>	<u>\$ 262,177</u>	<u>\$ 60,612</u>	<u>\$ 67,600</u>	<u>\$ 28,021</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2004

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT LEGAL RESEARCH	JUVENILE COURT COMPUTER- IZATION
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 7,879	\$ 90,541	\$ 84,291	\$ 198,943
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	293	1,145	541	1,790
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
<b>TOTAL ASSETS</b>	<u>\$ 8,172</u>	<u>\$ 91,686</u>	<u>\$ 84,832</u>	<u>\$ 200,733</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$ 702
Accrued wages and benefits				
Deferred revenue				
Due to other funds				
Due to other governments		1,270		
Interfund payable				
<b>TOTAL LIABILITIES</b>	0	1,270	0	702
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>8,172</u>	<u>90,416</u>	<u>84,832</u>	<u>200,031</u>
<b>TOTAL FUND BALANCES</b>	<u>8,172</u>	<u>90,416</u>	<u>84,832</u>	<u>200,031</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 8,172</u>	<u>\$ 91,686</u>	<u>\$ 84,832</u>	<u>\$ 200,733</u>

(Continued)

JUVENILE COURT INCREASED ACCOUNTABILITY	CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	CONCEALED HANDGUN LICENSES	COMMON PLEAS COURT COMPUTERIZATION
\$ 6,035	\$ 413,664	\$ 127,104	\$ 256	\$ 99,150	\$ 22,314	\$ 20,225
	59,519	4,172			151	645
				10,887		
<u>\$ 6,035</u>	<u>\$ 473,183</u>	<u>\$ 131,276</u>	<u>\$ 256</u>	<u>\$ 110,037</u>	<u>\$ 22,465</u>	<u>\$ 20,870</u>
\$ 1,393	\$ 5,652 10,235	\$	\$	\$ 1,610 1,758	\$ 1,438	\$ 3,845
	649 11,130			1,881		
<u>1,393</u>	<u>27,666</u>	<u>0</u>	<u>0</u>	<u>5,249</u>	<u>1,438</u>	<u>3,845</u>
4,642	1,306			1,597	25	55
	<u>444,211</u>	<u>131,276</u>	<u>256</u>	<u>103,191</u>	<u>21,002</u>	<u>16,970</u>
<u>4,642</u>	<u>445,517</u>	<u>131,276</u>	<u>256</u>	<u>104,788</u>	<u>21,027</u>	<u>17,025</u>
<u>\$ 6,035</u>	<u>\$ 473,183</u>	<u>\$ 131,276</u>	<u>\$ 256</u>	<u>\$ 110,037</u>	<u>\$ 22,465</u>	<u>\$ 20,870</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2004

	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT	COMMON PLEAS COURT PROJECT #1	COMMON PLEAS COURT PROJECT #2	PROBATE COURT COMPUTER- IZATION
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 2,183	\$ 347,534	\$ 152,379	\$ 438,503
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts		21,720	10,120	3,380
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments				
Materials and supplies inventory				
Interfund receivable				
Prepaid items				
<b>TOTAL ASSETS</b>	<u>\$ 2,183</u>	<u>\$ 369,254</u>	<u>\$ 162,499</u>	<u>\$ 441,883</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$	\$	\$
Accrued wages and benefits				
Deferred revenue				
Due to other funds				
Due to other governments				
Interfund payable				
<b>TOTAL LIABILITIES</b>	0	0	0	0
<b>FUND BALANCES</b>				
Reserved for encumbrances				
Reserved for inventories				
Reserved for prepaid expenditures				
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>2,183</u>	<u>369,254</u>	<u>162,499</u>	<u>441,883</u>
<b>TOTAL FUND BALANCES</b>	<u>2,183</u>	<u>369,254</u>	<u>162,499</u>	<u>441,883</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,183</u>	<u>\$ 369,254</u>	<u>\$ 162,499</u>	<u>\$ 441,883</u>

(Continued)

PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	PROBATE COURT MEDIATION	TELE- COMMUNI- CATIONS	REAL ESTATE ASSESSMENT	TREASURER'S DELINQUENT TAX
\$ 51,785	\$ 180,620	\$ 7,186	\$ 5,625	\$ 18,216	\$ 781,202	\$ 647,489
		59	270	1,306		
	63,749			95,872 1,902		
				956	1,339	
<u>\$ 51,785</u>	<u>\$ 244,369</u>	<u>\$ 7,245</u>	<u>\$ 5,895</u>	<u>\$ 118,252</u>	<u>\$ 782,541</u>	<u>\$ 647,489</u>
\$ 20	\$ 11,425 150	\$	\$	\$ 27,656 11,428	\$ 29,762 8,781	\$ 2,496 3,995
60	72			487 12,492	1,251 10,392	45 4,230
80	11,647	0	0	52,063	50,186	10,766
				1,691	144,067	940
				956	1,339	
<u>51,705</u>	<u>232,722</u>	<u>7,245</u>	<u>5,895</u>	<u>63,542</u>	<u>586,949</u>	<u>635,783</u>
<u>51,705</u>	<u>232,722</u>	<u>7,245</u>	<u>5,895</u>	<u>66,189</u>	<u>732,355</u>	<u>636,723</u>
<u>\$ 51,785</u>	<u>\$ 244,369</u>	<u>\$ 7,245</u>	<u>\$ 5,895</u>	<u>\$ 118,252</u>	<u>\$ 782,541</u>	<u>\$ 647,489</u>

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

DECEMBER 31, 2004

	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM
<b>ASSETS</b>				
Equity in pooled cash and cash equivalents	\$ 267,748	\$ 60,489	\$ 178,769	\$ 91,934
Non-pooled cash and cash equivalents				
Net receivables:				
Taxes				
Accounts	1,148	64,670		
Special assessments				
Accrued interest				
Loans				
Due from other funds				
Due from other governments				395,711
Materials and supplies inventory				
Interfund receivable				
Prepaid items	<u>15,375</u>			
<b>TOTAL ASSETS</b>	<u>\$ 284,271</u>	<u>\$ 125,159</u>	<u>\$ 178,769</u>	<u>\$ 487,645</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,994	\$ 257	\$ 2,284	\$
Accrued wages and benefits		511	3,724	
Deferred revenue				
Due to other funds		6		
Due to other governments		557	3,865	
Interfund payable				
<b>TOTAL LIABILITIES</b>	<u>16,994</u>	<u>1,331</u>	<u>9,873</u>	<u>0</u>
<b>FUND BALANCES</b>				
Reserved for encumbrances			27,819	44
Reserved for inventories				
Reserved for prepaid expenditures	15,375			
Reserved for loans				
Reserved for advances				
Unreserved/undesignated	<u>251,902</u>	<u>123,828</u>	<u>141,077</u>	<u>487,601</u>
<b>TOTAL FUND BALANCES</b>	<u>267,277</u>	<u>123,828</u>	<u>168,896</u>	<u>487,645</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 284,271</u>	<u>\$ 125,159</u>	<u>\$ 178,769</u>	<u>\$ 487,645</u>

COASTAL FEASIBILITY STUDY	COMMUNITY DEVELOPMENT BLOCK GRANT	TOTALS
\$ 29,410	\$	\$ 31,436,386
	35,376	35,376
		7,380,634
		279,570
		1,602,691
		17,883
	46,680	46,680
		147,598
	270,164	9,181,318
		475,083
		990,000
		41,220
<u>29,410</u>	<u>352,220</u>	<u>51,634,439</u>
\$ 18,360	\$ 253,011	\$ 2,274,935
		415,868
		10,768,902
	17,153	153,519
		451,066
		990,000
18,360	270,164	15,054,290
		1,848,137
		475,083
		41,220
	46,680	46,680
		990,000
<u>11,050</u>	<u>35,376</u>	<u>33,179,029</u>
<u>11,050</u>	<u>82,056</u>	<u>36,580,149</u>
<u>\$ 29,410</u>	<u>\$ 352,220</u>	<u>\$ 51,634,439</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	PUBLIC ASSISTANCE	WORKFORCE INVESTMENT ACT	CHILDRENS SERVICES	CHILD SUPPORT ENFORCEMENT
REVENUES:				
Property taxes	\$	\$	\$ 3,193,657	\$
Other taxes			5,478	
Fees and charges for services			1,134,291	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	10,034,505	2,421,155	2,095,529	3,470,971
Special assessments				
Investment earnings				
Miscellaneous	<u>785,387</u>	<u>                    </u>	<u>54,138</u>	<u>619,015</u>
<b>TOTAL REVENUES</b>	<b>10,819,892</b>	<b>2,421,155</b>	<b>6,483,093</b>	<b>4,089,986</b>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works				
Human services	13,658,403	392,149	4,536,070	3,482,147
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<u>13,658,403</u>	<u>392,149</u>	<u>4,536,070</u>	<u>3,482,147</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,838,511)</b>	<b>2,029,006</b>	<b>1,947,023</b>	<b>607,839</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	1,058		20,298	
Transfers - in	2,590,754			
Transfers - out		(125,800)	(1,444,119)	(414,700)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,591,812</u>	<u>(125,800)</u>	<u>(1,423,821)</u>	<u>(414,700)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(246,699)</b>	<b>1,903,206</b>	<b>523,202</b>	<b>193,139</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>600,597</b>	<b>0</b>	<b>8,098,591</b>	<b>415,467</b>
INCREASE (DECREASE) IN RESERVE FOR INVENTORY				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>353,898</u></b>	<b>\$ <u>1,903,206</u></b>	<b>\$ <u>8,621,793</u></b>	<b>\$ <u>608,606</u></b>

(Continued)

COUNTY HOME	YOUTH SERVICES GRANT	FELONY DELINQUENT CARE AND CUSTODY	SENIOR CITIZENS SERVICES	FAMILY AND CHILDREN FIRST	AUTO LICENSE AND GASOLINE TAX	MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION
\$ 14,490			\$ 1,488,913 2,499			
	361,184	743,237	277,507	250,662	223,387 5,758,941	837,406
		4,539		12,954	3,331 274,517	4,115 629,614
14,490	361,184	747,776	1,768,919	263,616	6,260,176	1,471,135
165,015	312,672	463,225	1,768,919	557,814	5,606,137	1,354,941
165,015	312,672	463,225	1,768,919	557,814	5,606,137	1,354,941
(150,525)	48,512	284,551	0	(294,198)	654,039	116,194
217,205					8,517	
217,205	0	0	0	0	8,517	0
66,680	48,512	284,551	0	(294,198)	662,556	116,194
1,185	349,639	743,341	0	294,198	1,590,136	1,156,207
					111,263	
<u>\$ 67,865</u>	<u>\$ 398,151</u>	<u>\$ 1,027,892</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,363,955</u>	<u>\$ 1,272,401</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	ADDITIONAL MOTOR VEHICLE TAX	STURBRIDGE DITCH	ENGINEER'S STORM WATER MAINTENANCE	DOG AND KENNEL
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				28,896
Licenses and permits				433,156
Fines and forfeitures				9,108
Intergovernmental	6,872,331			
Special assessments		150	1,522,564	
Investment earnings	131,189			
Miscellaneous	469,620		72,051	1,259
<b>TOTAL REVENUES</b>	<b>7,473,140</b>	<b>150</b>	<b>1,594,615</b>	<b>472,419</b>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				
Public works	10,093,681		768,181	
Human services				
Health				370,845
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<b>10,093,681</b>	<b>0</b>	<b>768,181</b>	<b>370,845</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,620,541)</b>	<b>150</b>	<b>826,434</b>	<b>101,574</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				24
Transfers - in				
Transfers - out	(100,000)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>24</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,720,541)</b>	<b>150</b>	<b>826,434</b>	<b>101,598</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>7,320,000</b>	<b>23,717</b>	<b>754,436</b>	<b>122,485</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 4,599,459</b>	<b>\$ 23,867</b>	<b>\$ 1,580,870</b>	<b>\$ 224,083</b>

(Continued)

MARRIAGE LICENSE	INDIGENT DRIVER DRUG TREATMENT	NARCOTICS AGENCY	PHARMACY DIVERSION GRANT	FORENSIC CRIME LABORATORY	EMERGENCY MANAGEMENT AGENCY	EMERGENCY RESPONSE EQUIPMENT
\$	\$	\$ 1,151,019	\$	\$ 1,373,115	\$	\$
24,650		2,032		2,350		
24,106		4,577				
	324	232,848	88,557	327,736	16,543	
		93,014		57,539	25,848	
48,756	324	1,483,490	88,557	1,760,740	42,391	0
		1,411,204	60,952	1,141,001	324,934	3,756
48,136						
48,136	0	1,411,204	60,952	1,141,001	324,934	3,756
620	324	72,286	27,605	619,739	(282,543)	(3,756)
		3,894		23	214	
				(126,405)	237,000	
0	0	3,894	0	(126,382)	237,214	0
620	324	76,180	27,605	493,357	(45,329)	(3,756)
2,351	2,713	2,006,953	6,655	2,494,040	204,343	24,362
\$ 2,971	\$ 3,037	\$ 2,083,133	\$ 34,260	\$ 2,987,397	\$ 159,014	\$ 20,606

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	HOMELAND SECURITY	PROSECUTOR'S 4-D	PROSECUTOR'S DELINQUENT TAX	PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE
<b>REVENUES:</b>				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services		592,913	349,867	
Licenses and permits				
Fines and forfeitures				
Intergovernmental	1,253,199			163,690
Special assessments				
Investment earnings				
Miscellaneous				
<b>TOTAL REVENUES</b>	<u>1,253,199</u>	<u>592,913</u>	<u>349,867</u>	<u>163,690</u>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
General government				
Judicial and public safety	928,985	557,895	127,737	193,789
Public works				
Human services				
Health				
Community and economic development				
<b>Debt Service:</b>				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<u>928,985</u>	<u>557,895</u>	<u>127,737</u>	<u>193,789</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>324,214</u>	<u>35,018</u>	<u>222,130</u>	<u>(30,099)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets				
Transfers - in				48,810
Transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,810</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>324,214</u>	<u>35,018</u>	<u>222,130</u>	<u>18,711</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>751,749</u>	<u>61,680</u>	<u>828,246</u>	<u>212,136</u>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,075,963</u>	<u>\$ 96,698</u>	<u>\$ 1,050,376</u>	<u>\$ 230,847</u>

(Continued)

SHERIFF'S MARINE PATROL	INDIGENT GUARDIANSHIP	PILOT PROBATION GRANT	800 MHZ COMMUNI- CATIONS SYSTEM	450 MHZ PAGING SYSTEM	EMERGENCY PLANNING	DOMESTIC RELATIONS COURT 4-D
\$	\$	\$	\$	\$	\$	\$
	30,029		313,546			251,648
24,875		357,116		27,600	30,555	
<hr/> 24,875	<hr/> 30,029	<hr/> 357,116	<hr/> 313,546	<hr/> 27,600	<hr/> 30,555	<hr/> 251,648
34,528	36,578	319,285	341,906	26,100	21,888	273,444
<hr/> 34,528	<hr/> 36,578	<hr/> 319,285	<hr/> 341,906	<hr/> 26,100	<hr/> 21,888	<hr/> 273,444
(9,653)	(6,549)	37,831	(28,360)	1,500	8,667	(21,796)
25,000						
<hr/> 25,000	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
15,347	(6,549)	37,831	(28,360)	1,500	8,667	(21,796)
63,982	43,972	280,392	280,346	59,112	58,245	39,725
<hr/> \$ 79,329	<hr/> \$ 37,423	<hr/> \$ 318,223	<hr/> \$ 251,986	<hr/> \$ 60,612	<hr/> \$ 66,912	<hr/> \$ 17,929

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	DOMESTIC RELATIONS COURT COMPUTER- IZATION	BEYOND THE MIDDLE PROGRAM	JUVENILE COURT LEGAL RESEARCH	JUVENILE COURT COMPUTER- IZATION
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures	4,081	11,894	6,905	23,045
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous				
<b>TOTAL REVENUES</b>	<b>4,081</b>	<b>11,894</b>	<b>6,905</b>	<b>23,045</b>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety	398	8,006		20,012
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<b>398</b>	<b>8,006</b>	<b>0</b>	<b>20,012</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,683</b>	<b>3,888</b>	<b>6,905</b>	<b>3,033</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Transfers - in				
Transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,683</b>	<b>3,888</b>	<b>6,905</b>	<b>3,033</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>4,489</b>	<b>86,528</b>	<b>77,927</b>	<b>196,998</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 8,172</b>	<b>\$ 90,416</b>	<b>\$ 84,832</b>	<b>\$ 200,031</b>

(Continued)

JUVENILE COURT INCREASED ACCOUNTABILITY	CERTIFICATE OF TITLE ADMINISTRATION	CLERK OF COURTS COMPUTERIZATION	LOCAL LAW ENFORCEMENT BLOCK GRANT	SHERIFF'S DRUG / ALCOHOL TREATMENT PROGRAM	CONCEALED HANDGUN LICENSES	COMMON PLEAS COURT COMPUTERIZATION
\$	\$	\$	\$	\$	\$	\$
	930,080				42,283	8,007
37,686		61,791		137,791		
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
37,686	930,080	61,791	0	137,791	42,283	8,007
52,812	847,722	47,442	526	135,941	21,256	7,701
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
52,812	847,722	47,442	526	135,941	21,256	7,701
(15,126)	82,358	14,349	(526)	1,850	21,027	306
5,576						
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
5,576	0	0	0	0	0	0
(9,550)	82,358	14,349	(526)	1,850	21,027	306
14,192	363,159	116,927	782	102,938	0	16,719
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>\$ 4,642</u>	<u>\$ 445,517</u>	<u>\$ 131,276</u>	<u>\$ 256</u>	<u>\$ 104,788</u>	<u>\$ 21,027</u>	<u>\$ 17,025</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	COMMON PLEAS COURT DRUG/ ALCOHOL TREATMENT	COMMON PLEAS COURT PROJECT #1	COMMON PLEAS COURT PROJECT #2	PROBATE COURT COMPUTER- IZATION
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes				
Fees and charges for services				
Licenses and permits				
Fines and forfeitures	981	251,569	110,691	71,499
Intergovernmental				
Special assessments				
Investment earnings				
Miscellaneous				
<b>TOTAL REVENUES</b>	<b>981</b>	<b>251,569</b>	<b>110,691</b>	<b>71,499</b>
EXPENDITURES:				
CURRENT:				
General government				
Judicial and public safety				77,826
Public works				
Human services				
Health				
Community and economic development				
Debt Service:				
Principal retirement				
Interest and fiscal charges				
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,826</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>981</b>	<b>251,569</b>	<b>110,691</b>	<b>(6,327)</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Transfers - in				
Transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>981</b>	<b>251,569</b>	<b>110,691</b>	<b>(6,327)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,202</b>	<b>117,685</b>	<b>51,808</b>	<b>448,210</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 2,183</b>	<b>\$ 369,254</b>	<b>\$ 162,499</b>	<b>\$ 441,883</b>

(Continued)

PROBATION SUPERVISION FEES	JAIL REDUCTION GRANT	PROBATE COURT CONDUCT OF BUSINESS	PROBATE COURT MEDIATION	TELE-COMMUNICATIONS	REAL ESTATE ASSESSMENT	TREASURER'S DELINQUENT TAX
\$ 22,978	\$	\$ 1,418	\$ 5,895	\$ 1,073,132	\$ 1,306,900	\$ 349,867
	94,232					
<u>22,978</u>	<u>94,232</u>	<u>1,418</u>	<u>5,895</u>	<u>10,061</u> <u>1,083,193</u>	<u>1,306,900</u>	<u>349,867</u>
15,764	55,397	292		1,159,177	1,014,644	282,606
<u>15,764</u>	<u>55,397</u>	<u>292</u>	<u>0</u>	<u>1,159,177</u>	<u>1,014,644</u>	<u>282,606</u>
7,214	38,835	1,126	5,895	(75,984)	292,256	67,261
				21 39,000	986	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,021</u>	<u>(100,000)</u>	<u>0</u>
7,214	38,835	1,126	5,895	(36,963)	193,242	67,261
44,491	193,887	6,119	0	103,152	539,113	569,462
<u>\$ 51,705</u>	<u>\$ 232,722</u>	<u>\$ 7,245</u>	<u>\$ 5,895</u>	<u>\$ 66,189</u>	<u>\$ 732,355</u>	<u>\$ 636,723</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	COUNTY RECORDER'S EQUIPMENT	HOTEL / MOTEL	GEOGRAPHIC INFORMATION SYSTEM	HOME PROGRAM
REVENUES:				
Property taxes	\$	\$	\$	\$
Other taxes		812,510		
Fees and charges for services	249,116		2,799	
Licenses and permits				
Fines and forfeitures		2,733		
Intergovernmental				569,493
Special assessments				
Investment earnings				
Miscellaneous		16		11,929
<b>TOTAL REVENUES</b>	<b>249,116</b>	<b>815,259</b>	<b>2,799</b>	<b>581,422</b>
EXPENDITURES:				
CURRENT:				
General government	220,087	822,190	382,293	
Judicial and public safety				
Public works				
Human services				
Health				
Community and economic development				370,809
Debt Service:				
Principal retirement				
Interest and fiscal charges	9,806			
<b>TOTAL EXPENDITURES</b>	<b>229,893</b>	<b>822,190</b>	<b>382,293</b>	<b>370,809</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>19,223</b>	<b>(6,931)</b>	<b>(379,494)</b>	<b>210,613</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets				
Transfers - in			300,000	
Transfers - out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>19,223</b>	<b>(6,931)</b>	<b>(79,494)</b>	<b>210,613</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>248,054</b>	<b>130,759</b>	<b>248,390</b>	<b>277,032</b>
<b>INCREASE (DECREASE) IN RESERVE FOR INVENTORY</b>				
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 267,277</b>	<b>\$ 123,828</b>	<b>\$ 168,896</b>	<b>\$ 487,645</b>

<b>COASTAL FEASIBILITY STUDY</b>	<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>	<b>TOTALS</b>
\$	\$	\$ 7,206,704
		824,869
		6,682,515
		499,545
		790,268
18,000	2,123,911	38,627,584
		1,522,714
	1,648	140,283
<u>22,800</u>	<u>20,956</u>	<u>3,165,257</u>
40,800	2,146,515	59,459,739
		3,880,997
		7,095,077
		17,822,940
		25,336,414
		418,981
85,500	2,116,148	2,572,457
		0
		<u>9,806</u>
<u>85,500</u>	<u>2,116,148</u>	<u>57,136,672</u>
(44,700)	30,367	2,323,067
		35,035
7,500		3,470,845
		<u>(2,311,024)</u>
<u>7,500</u>	<u>0</u>	<u>1,194,856</u>
(37,200)	30,367	3,517,923
48,250	51,689	32,950,963
		<u>111,263</u>
<u>\$ 11,050</u>	<u>\$ 82,056</u>	<u>\$ 36,580,149</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES (MR & DD BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 19,214,985	\$ 19,214,985	\$ 19,830,920	\$ 615,935
Other taxes	34,707	34,707	34,707	0
Intergovernmental	17,029,984	17,029,984	17,915,473	885,489
Miscellaneous	<u>1,067,782</u>	<u>1,067,782</u>	<u>1,099,702</u>	<u>31,920</u>
<b>TOTAL REVENUES</b>	<u>37,347,458</u>	<u>37,347,458</u>	<u>38,880,802</u>	<u>1,533,344</u>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	22,866,364	24,584,691	24,148,476	436,215
Materials and supplies	936,579	1,000,555	888,659	111,896
Contractual services	5,272,387	4,816,353	3,401,895	1,414,458
Operating expenditures	352,995	456,630	403,536	53,094
Other expenditures	865,957	889,505	748,778	140,727
Fringe benefits and insurance	9,490,851	10,545,824	10,156,434	389,390
Capital outlay	<u>79,988</u>	<u>78,538</u>	<u>62,696</u>	<u>15,842</u>
<b>TOTAL EXPENDITURES</b>	<u>39,865,121</u>	<u>42,372,096</u>	<u>39,810,474</u>	<u>2,561,622</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(2,517,663)	(5,024,638)	(929,672)	4,094,966
OTHER FINANCING SOURCES (USES):				
Transfers-out	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>	<u>300,000</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>	<u>300,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(2,817,663)	(5,324,638)	(929,672)	4,394,966
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	15,654,663	15,654,663	15,654,663	0
Unexpended Prior Year Encumbrances	<u>5,552</u>	<u>5,552</u>	<u>5,552</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 12,842,552</u>	<u>\$ 10,335,577</u>	<u>\$ 14,730,543</u>	<u>\$ 4,394,966</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PUBLIC ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 11,540,195	\$ 11,540,195	\$ 9,905,273	\$ (1,634,922)
Miscellaneous	704,019	704,019	817,941	113,922
<b>TOTAL REVENUES</b>	<b>12,244,214</b>	<b>12,244,214</b>	<b>10,723,214</b>	<b>(1,521,000)</b>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	5,878,376	6,073,376	5,746,763	326,613
Materials and supplies	72,308	92,308	82,199	10,109
Contractual services	5,327,218	5,215,718	4,661,475	554,243
Operating expenditures	1,071,997	1,248,779	1,090,256	158,523
Other expenditures	366,291	409,291	376,535	32,756
Fringe benefits and insurance	2,249,513	1,928,107	1,819,833	108,274
Capital outlay	180,000	180,000	112,428	67,572
<b>TOTAL EXPENDITURES</b>	<b>15,145,703</b>	<b>15,147,579</b>	<b>13,889,489</b>	<b>1,258,090</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(2,901,489)	(2,903,365)	(3,166,275)	(262,910)
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	1,578	1,578
Transfers-in	2,901,489	2,901,489	2,590,754	(310,735)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,901,489</b>	<b>2,901,489</b>	<b>2,592,332</b>	<b>(309,157)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	0	(1,876)	(573,943)	(572,067)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	1,688,229	1,688,229	1,688,229	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 1,688,229	\$ 1,686,353	\$ 1,114,286	\$ (572,067)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

WORKFORCE INVESTMENT ACT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 794,500	\$ 794,500	\$ 755,610	\$ (38,890)
Miscellaneous	200,000	200,000	0	(200,000)
TOTAL REVENUES	994,500	994,500	755,610	(238,890)
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	528,000	528,000	361,665	166,335
Operating expenditures	50,000	50,000	0	50,000
Other expenditures	50,000	50,000	0	50,000
Capital outlay	100,000	100,000	0	100,000
TOTAL EXPENDITURES	728,000	728,000	361,665	366,335
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	266,500	266,500	393,945	127,445
OTHER FINANCING SOURCES (USES):				
Transfers-out	(266,500)	(266,500)	(125,800)	140,700
TOTAL OTHER FINANCING SOURCES (USES)	(266,500)	(266,500)	(125,800)	140,700
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	268,145	268,145
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 268,145	\$ 268,145

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CHILDREN SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 3,093,925	\$ 3,093,925	\$ 3,193,657	\$ 99,732
Other taxes	5,478	5,478	5,478	0
Fees and charges for services	1,060,265	1,060,265	1,372,844	312,579
Intergovernmental	2,098,416	2,098,416	2,288,265	189,849
Miscellaneous	0	0	57,120	57,120
<b>TOTAL REVENUES</b>	<b>6,258,084</b>	<b>6,258,084</b>	<b>6,917,364</b>	<b>659,280</b>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	714,858	783,860	736,178	47,682
Materials and supplies	55,000	55,000	45,005	9,995
Contractual services	541,000	617,800	494,403	123,397
Operating expenditures	2,853,500	2,863,305	2,666,775	196,530
Other expenditures	385,800	418,493	404,424	14,069
Fringe benefits and insurance	294,213	272,480	233,553	38,927
Capital outlay	200,000	57,307	16,717	40,590
<b>TOTAL EXPENDITURES</b>	<b>5,044,371</b>	<b>5,068,245</b>	<b>4,597,055</b>	<b>471,190</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,213,713</b>	<b>1,189,839</b>	<b>2,320,309</b>	<b>1,130,470</b>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	20,422	20,422
Transfers-out	(1,600,000)	(1,600,000)	(1,444,119)	155,881
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>(1,423,697)</b>	<b>176,303</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(386,287)</b>	<b>(410,161)</b>	<b>896,612</b>	<b>1,306,773</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>7,795,221</b>	<b>7,795,221</b>	<b>7,795,221</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 7,408,934</b>	<b>\$ 7,385,060</b>	<b>\$ 8,691,833</b>	<b>\$ 1,306,773</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CHILD SUPPORT ENFORCEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 3,177,768	\$ 3,177,768	\$ 3,151,890	\$ (25,878)
Miscellaneous	546,145	546,145	636,978	90,833
<b>TOTAL REVENUES</b>	<b>3,723,913</b>	<b>3,723,913</b>	<b>3,788,868</b>	<b>64,955</b>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	1,472,952	1,553,952	1,498,321	55,631
Contractual services	1,108,595	1,124,450	1,060,612	63,838
Operating expenditures	241,776	242,876	241,446	1,430
Other expenditures	224,532	225,932	225,864	68
Fringe benefits and insurance	637,572	538,664	526,931	11,733
<b>TOTAL EXPENDITURES</b>	<b>3,685,427</b>	<b>3,685,874</b>	<b>3,553,174</b>	<b>132,700</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>38,486</b>	<b>38,039</b>	<b>235,694</b>	<b>197,655</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	376,514	376,514	0	(376,514)
Transfers-out	(415,000)	(415,000)	(414,700)	300
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(38,486)</b>	<b>(38,486)</b>	<b>(414,700)</b>	<b>(376,214)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>(447)</b>	<b>(179,006)</b>	<b>(178,559)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>801,924</b>	<b>801,924</b>	<b>801,924</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 801,924</b>	<b>\$ 801,477</b>	<b>\$ 622,918</b>	<b>\$ (178,559)</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY HOME	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 85,091	\$ 85,091	\$ 15,247	\$ (69,844)
TOTAL REVENUES	85,091	85,091	15,247	(69,844)
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	178,665	178,665	114,214	64,451
Materials and supplies	20,900	20,900	4,245	16,655
Contractual services	5,500	5,500	3,275	2,225
Operating expenditures	41,200	41,200	25,588	15,612
Other expenditures	9,000	9,000	1,284	7,716
Fringe benefits and insurance	65,940	65,940	29,273	36,667
TOTAL EXPENDITURES	321,205	321,205	177,879	143,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(236,114)	(236,114)	(162,632)	73,482
OTHER FINANCING SOURCES (USES):				
Transfers-in	217,205	217,205	217,205	0
TOTAL OTHER FINANCING SOURCES (USES)	217,205	217,205	217,205	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(18,909)	(18,909)	54,573	73,482
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	18,909	18,909	18,909	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 73,482	\$ 73,482

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

YOUTH SERVICES GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 360,000	\$ 360,000	\$ 361,184	\$ 1,184
Miscellaneous	2,000	2,000	3,077	1,077
<b>TOTAL REVENUES</b>	<b>362,000</b>	<b>362,000</b>	<b>364,261</b>	<b>2,261</b>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	231,039	238,604	232,598	6,006
Materials and supplies	8,175	8,175	4,452	3,723
Contractual services	10,400	9,400	8,394	1,006
Operating expenditures	2,125	3,285	2,150	1,135
Other expenditures	6,000	6,000	3,631	2,369
Fringe benefits and insurance	70,209	76,694	67,165	9,529
<b>TOTAL EXPENDITURES</b>	<b>327,948</b>	<b>342,158</b>	<b>318,390</b>	<b>23,768</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,052</b>	<b>19,842</b>	<b>45,871</b>	<b>26,029</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>34,052</b>	<b>19,842</b>	<b>45,871</b>	<b>26,029</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>364,293</b>	<b>364,293</b>	<b>364,293</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 398,345</b>	<b>\$ 384,135</b>	<b>\$ 410,164</b>	<b>\$ 26,029</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

FELONY DELINQUENT CARE AND CUSTODY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 450,000	\$ 450,000	\$ 558,595	\$ 108,595
Miscellaneous	1,000	1,000	4,523	3,523
<b>TOTAL REVENUES</b>	<b>451,000</b>	<b>451,000</b>	<b>563,118</b>	<b>112,118</b>
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Personal services	289,000	292,300	261,856	30,444
Materials and supplies	60,968	61,558	16,129	45,429
Contractual services	104,000	103,410	40,386	63,024
Operating expenditures	43,724	44,107	20,600	23,507
Other expenditures	9,223	16,223	14,506	1,717
Fringe benefits and insurance	112,971	111,672	88,536	23,136
Capital outlay	71,093	83,617	27,560	56,057
<b>TOTAL EXPENDITURES</b>	<b>690,979</b>	<b>712,887</b>	<b>469,573</b>	<b>243,314</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(239,979)	(261,887)	93,545	355,432
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(239,979)	(261,887)	93,545	355,432
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>				
	623,286	623,286	623,286	0
Unexpended Prior Year Encumbrances	21	21	21	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 383,328</b>	<b>\$ 361,420</b>	<b>\$ 716,852</b>	<b>\$ 355,432</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

SENIOR CITIZENS SERVICES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,443,053	\$ 1,563,053	\$ 1,488,913	\$ (74,140)
Other taxes	2,499	2,499	2,499	0
Intergovernmental	<u>276,762</u>	<u>276,762</u>	<u>277,507</u>	<u>745</u>
TOTAL REVENUES	1,722,314	1,842,314	1,768,919	(73,395)
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Contractual services	1,572,120	1,751,403	1,751,403	0
Operating expenditures	<u>15,880</u>	<u>17,516</u>	<u>17,516</u>	<u>0</u>
TOTAL EXPENDITURES	1,588,000	1,768,919	1,768,919	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	134,314	73,395	0	(73,395)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	134,314	73,395	0	(73,395)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR				
	<u>\$ 134,314</u>	<u>\$ 73,395</u>	<u>\$ 0</u>	<u>\$ (73,395)</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

FAMILY AND CHILDREN FIRST	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 551,364	\$ 551,364	\$ 368,034	\$ (183,330)
Miscellaneous	50,200	50,200	12,954	(37,246)
TOTAL REVENUES	601,564	601,564	380,988	(220,576)
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
Materials and supplies	750	63	63	0
Contractual services	548,579	320,542	317,032	3,510
Operating expenditures	5,300	558	558	0
Other expenditures	51,033	200,448	200,448	0
TOTAL EXPENDITURES	605,662	521,611	518,101	3,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,098)	79,953	(137,113)	(217,066)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,098)	79,953	(137,113)	(217,066)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	137,113	137,113	137,113	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 133,015	\$ 217,066	\$ 0	\$ (217,066)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

AUTO LICENSE AND GASOLINE TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES:</b>				
Fines and forfeitures	\$ 220,000	\$ 220,000	\$ 213,975	\$ (6,025)
Intergovernmental	5,379,000	5,379,000	5,670,385	291,385
Investment earnings	3,000	3,000	3,618	618
Miscellaneous	31,000	31,000	295,974	264,974
<b>TOTAL REVENUES</b>	<b>5,633,000</b>	<b>5,633,000</b>	<b>6,183,952</b>	<b>550,952</b>
<b>EXPENDITURES:</b>				
<b>CURRENT:</b>				
<b>PUBLIC WORKS</b>				
Personal services	3,181,538	3,181,538	2,977,375	204,163
Materials and supplies	642,000	612,000	581,819	30,181
Contractual services	144,000	189,000	181,530	7,470
Operating expenditures	25,050	37,650	33,667	3,983
Other expenditures	610,000	687,000	670,255	16,745
Fringe benefits and insurance	1,124,896	1,078,296	967,810	110,486
Capital outlay	341,062	283,062	255,554	27,508
<b>Debt service:</b>				
Interest and fiscal charges	2,438	2,438	2,438	0
<b>TOTAL EXPENDITURES</b>	<b>6,070,984</b>	<b>6,070,984</b>	<b>5,670,448</b>	<b>400,536</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(437,984)</b>	<b>(437,984)</b>	<b>513,504</b>	<b>951,488</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of fixed assets	6,000	6,000	8,517	2,517
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,000</b>	<b>6,000</b>	<b>8,517</b>	<b>2,517</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(431,984)</b>	<b>(431,984)</b>	<b>522,021</b>	<b>954,005</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,157,371</b>	<b>1,157,371</b>	<b>1,157,371</b>	<b>0</b>
Unexpended Prior Year Encumbrances	7,711	7,711	7,711	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 733,098</b>	<b>\$ 733,098</b>	<b>\$ 1,687,103</b>	<b>\$ 954,005</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

MUNICIPAL STREET IMPROVEMENT AND CONSTRUCTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 840,000	\$ 840,000	\$ 833,536	\$ (6,464)
Investment earnings	3,500	3,500	3,618	118
Miscellaneous	937,000	937,000	550,623	(386,377)
<b>TOTAL REVENUES</b>	<b>1,780,500</b>	<b>1,780,500</b>	<b>1,387,777</b>	<b>(392,723)</b>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	437,785	446,272	446,204	68
Materials and supplies	300	300	0	300
Contractual services	450,000	450,000	400,573	49,427
Other expenditures	500	1,100	877	223
Fringe benefits and insurance	169,522	168,374	140,816	27,558
Capital outlay	1,920,000	790,000	655,512	134,488
<b>TOTAL EXPENDITURES</b>	<b>2,978,107</b>	<b>1,856,046</b>	<b>1,643,982</b>	<b>212,064</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(1,197,607)	(75,546)	(256,205)	(180,659)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(1,197,607)	(75,546)	(256,205)	(180,659)
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>				
	1,198,289	1,198,289	1,198,289	0
Unexpended Prior Year Encumbrances	188	188	188	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 870</b>	<b>\$ 1,122,931</b>	<b>\$ 942,272</b>	<b>\$ (180,659)</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

ADDITIONAL MOTOR VEHICLE TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 6,866,928	\$ 6,866,928	\$ 6,863,959	\$ (2,969)
Investment earnings	100,000	100,000	122,922	22,922
Miscellaneous	130,000	430,000	469,946	39,946
<b>TOTAL REVENUES</b>	<b>7,096,928</b>	<b>7,396,928</b>	<b>7,456,827</b>	<b>59,899</b>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	11,737	26,737	24,447	2,290
Materials and supplies	100	100	0	100
Contractual services	600,000	1,400,000	1,396,411	3,589
Operating expenditures	5,000	5,000	4,775	225
Fringe benefits and insurance	3,766	6,766	3,509	3,257
Capital outlay	9,721,928	10,203,928	9,865,941	337,987
<b>TOTAL EXPENDITURES</b>	<b>10,342,531</b>	<b>11,642,531</b>	<b>11,295,083</b>	<b>347,448</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(3,245,603)	(4,245,603)	(3,838,256)	407,347
OTHER FINANCING SOURCES (USES):				
Advances-in	0	110,000	110,000	0
Transfers-out	(100,000)	(100,000)	(100,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(100,000)</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(3,345,603)	(4,235,603)	(3,828,256)	407,347
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	5,667,521	5,667,521	5,667,521	0
Unexpended Prior Year Encumbrances	88,696	88,696	88,696	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 2,410,614</b>	<b>\$ 1,520,614</b>	<b>\$ 1,927,961</b>	<b>\$ 407,347</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

STURBRIDGE DITCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Special assessments	\$ 3,200	\$ 3,200	\$ 150	\$ (3,050)
TOTAL REVENUES	3,200	3,200	150	(3,050)
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Contractual services	23,717	23,717	0	23,717
TOTAL EXPENDITURES	23,717	23,717	0	23,717
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,517)	(20,517)	150	20,667
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(20,517)	(20,517)	150	20,667
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	23,717	23,717	23,717	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,200	\$ 3,200	\$ 23,867	\$ 20,667

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

ENGINEER'S STORM WATER MAINTENANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,543,117	\$ 1,439,398	\$ 1,373,416	\$ (65,982)
Intergovernmental	0	34,400	0	(34,400)
Miscellaneous	0	69,319	77,051	7,732
<b>TOTAL REVENUES</b>	<b>1,543,117</b>	<b>1,543,117</b>	<b>1,450,467</b>	<b>(92,650)</b>
EXPENDITURES:				
CURRENT:				
PUBLIC WORKS				
Personal services	193,105	196,705	179,577	17,128
Materials and supplies	62,500	62,500	7,422	55,078
Contractual services	257,500	275,676	261,249	14,427
Operating expenditures	90,500	92,500	78,958	13,542
Other expenditures	60,000	53,224	47,885	5,339
Fringe benefits and insurance	54,328	55,991	30,990	25,001
Capital outlay	705,000	688,000	314,668	373,332
<b>TOTAL EXPENDITURES</b>	<b>1,422,933</b>	<b>1,424,596</b>	<b>920,749</b>	<b>503,847</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>120,184</b>	<b>118,521</b>	<b>529,718</b>	<b>411,197</b>
OTHER FINANCING SOURCES (USES):				
Advances-out	(110,000)	(110,000)	(110,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>10,184</b>	<b>8,521</b>	<b>419,718</b>	<b>411,197</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>385,708</b>	<b>385,708</b>	<b>385,708</b>	<b>0</b>
Unexpended Prior Year Encumbrances	9,241	9,241	9,241	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 405,133</b>	<b>\$ 403,470</b>	<b>\$ 814,667</b>	<b>\$ 411,197</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

DOG AND KENNEL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 35,000	\$ 35,000	\$ 29,015	\$ (5,985)
Licenses and permits	400,000	400,000	426,980	26,980
Fines and forfeitures	9,000	9,000	8,834	(166)
Miscellaneous	0	0	1,259	1,259
<b>TOTAL REVENUES</b>	<b>444,000</b>	<b>444,000</b>	<b>466,088</b>	<b>22,088</b>
EXPENDITURES:				
CURRENT:				
HEALTH				
Personal services	190,702	205,963	205,162	801
Materials and supplies	24,300	28,136	24,995	3,141
Contractual services	10,800	11,901	7,902	3,999
Operating expenditures	49,300	52,610	48,064	4,546
Other expenditures	900	1,000	682	318
Fringe benefits and insurance	83,468	73,070	63,493	9,577
Capital outlay	0	26,932	26,932	0
<b>TOTAL EXPENDITURES</b>	<b>359,470</b>	<b>399,612</b>	<b>377,230</b>	<b>22,382</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>84,530</b>	<b>44,388</b>	<b>88,858</b>	<b>44,470</b>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	0	24	24
Transfers-out	(105,000)	(105,000)	0	105,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(105,000)</b>	<b>(105,000)</b>	<b>24</b>	<b>105,024</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(20,470)</b>	<b>(60,612)</b>	<b>88,882</b>	<b>149,494</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>133,201</b>	<b>133,201</b>	<b>133,201</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 112,731</b>	<b>\$ 72,589</b>	<b>\$ 222,083</b>	<b>\$ 149,494</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES (ADAMHS BOARD)	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		(NEGATIVE)
REVENUES:				
Property taxes	\$ 6,018,101	\$ 6,018,101	\$ 6,201,226	\$ 183,125
Other taxes	10,931	10,931	10,931	0
Intergovernmental	12,122,999	12,122,999	12,394,892	271,893
Miscellaneous	0	400,000	1,755,822	1,355,822
<b>TOTAL REVENUES</b>	<b>18,152,031</b>	<b>18,552,031</b>	<b>20,362,871</b>	<b>1,810,840</b>
EXPENDITURES:				
CURRENT:				
HEALTH				
Personal services	635,000	635,000	622,930	12,070
Materials and supplies	17,000	17,000	8,549	8,451
Contractual services	17,249,112	18,336,712	18,103,895	232,817
Operating expenditures	266,550	253,085	151,319	101,766
Other expenditures	139,148	183,548	179,117	4,431
Fringe benefits and insurance	197,525	199,451	180,737	18,714
Capital outlay	105,500	105,500	9,902	95,598
<b>TOTAL EXPENDITURES</b>	<b>18,609,835</b>	<b>19,730,296</b>	<b>19,256,449</b>	<b>473,847</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	(457,804)	(1,178,265)	1,106,422	2,284,687
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(457,804)	(1,178,265)	1,106,422	2,284,687
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>				
	2,384,924	2,384,924	2,384,924	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>				
	\$ 1,927,120	\$ 1,206,659	\$ 3,491,346	\$ 2,284,687

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

MARRIAGE LICENSE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 28,000	\$ 28,000	\$ 24,184	\$ (3,816)
Licenses and permits	<u>26,000</u>	<u>26,000</u>	<u>23,953</u>	<u>(2,047)</u>
TOTAL REVENUES	<u>54,000</u>	<u>54,000</u>	<u>48,137</u>	<u>(5,863)</u>
EXPENDITURES:				
CURRENT:				
HEALTH				
Operating expenditures	<u>50,000</u>	<u>50,000</u>	<u>49,418</u>	<u>582</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>49,418</u>	<u>582</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,000	4,000	(1,281)	(5,281)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,000	4,000	(1,281)	(5,281)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,142</u>	<u>29,142</u>	<u>29,142</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 33,142</u>	<u>\$ 33,142</u>	<u>\$ 27,861</u>	<u>\$ (5,281)</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

INDIGENT DRIVER DRUG/ ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 500	\$ 500	\$ 187	\$ (313)
TOTAL REVENUES	500	500	187	(313)
EXPENDITURES:				
CURRENT:				
HUMAN SERVICES				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	500	500	187	(313)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	500	500	187	(313)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	2,713	2,713	2,713	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 3,213	\$ 3,213	\$ 2,900	\$ (313)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

NARCOTICS AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,115,405	\$ 1,115,405	\$ 1,151,019	\$ 35,614
Other taxes	2,032	2,032	2,032	0
Fines and forfeitures	4,000	4,000	4,485	485
Intergovernmental	232,392	232,392	232,848	456
Miscellaneous	5,200	5,200	92,809	87,609
<b>TOTAL REVENUES</b>	<b>1,359,029</b>	<b>1,359,029</b>	<b>1,483,193</b>	<b>124,164</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	746,710	844,715	796,468	48,247
Materials and supplies	62,000	77,500	51,327	26,173
Contractual services	45,000	60,000	41,996	18,004
Operating expenditures	171,500	208,068	161,033	47,035
Other expenditures	39,750	120,763	110,592	10,171
Fringe benefits and insurance	235,360	271,661	241,539	30,122
Capital outlay	13,000	23,000	17,149	5,851
<b>TOTAL EXPENDITURES</b>	<b>1,313,320</b>	<b>1,605,707</b>	<b>1,420,104</b>	<b>185,603</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	45,709	(246,678)	63,089	309,767
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	5,000	5,000	3,894	(1,106)
Transfers-out	(39,250)	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(34,250)</b>	<b>5,000</b>	<b>3,894</b>	<b>(1,106)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	11,459	(241,678)	66,983	308,661
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	2,060,664	2,060,664	2,060,664	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 2,072,123	\$ 1,818,986	\$ 2,127,647	\$ 308,661

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PHARMACY DIVERSION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 117,747	\$ 117,747	\$ 84,845	\$ (32,902)
<b>TOTAL REVENUES</b>	<b>117,747</b>	<b>117,747</b>	<b>84,845</b>	<b>(32,902)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	95,540	64,394	64,394	0
Materials and supplies	3,900	0	0	0
Contractual services	175	0	0	0
Operating expenditures	3,315	0	0	0
Fringe benefits and insurance	38,940	0	0	0
Capital outlay	12,127	8,488	8,484	4
<b>TOTAL EXPENDITURES</b>	<b>153,997</b>	<b>72,882</b>	<b>72,878</b>	<b>4</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(36,250)</b>	<b>44,865</b>	<b>11,967</b>	<b>(32,898)</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	39,350	39,350	0	(39,350)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>39,350</b>	<b>39,350</b>	<b>0</b>	<b>(39,350)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,100</b>	<b>84,215</b>	<b>11,967</b>	<b>(72,248)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,084</b>	<b>1,084</b>	<b>1,084</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 4,184</b>	<b>\$ 85,299</b>	<b>\$ 13,051</b>	<b>\$ (72,248)</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

FORENSIC CRIME LABORATORY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Property taxes	\$ 1,327,570	\$ 1,327,570	\$ 1,373,115	\$ 45,545
Other taxes	2,350	2,350	2,350	0
Intergovernmental	535,844	535,844	449,876	(85,968)
Miscellaneous	200,000	200,000	74,753	(125,247)
<b>TOTAL REVENUES</b>	<b>2,065,764</b>	<b>2,065,764</b>	<b>1,900,094</b>	<b>(165,670)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	633,000	633,000	618,210	14,790
Materials and supplies	114,000	114,000	48,842	65,158
Contractual services	149,000	149,000	91,829	57,171
Operating expenditures	147,800	159,602	106,935	52,667
Other expenditures	50,831	50,831	25,269	25,562
Fringe benefits and insurance	205,000	205,000	173,506	31,494
Capital outlay	313,169	313,169	75,423	237,746
<b>TOTAL EXPENDITURES</b>	<b>1,612,800</b>	<b>1,624,602</b>	<b>1,140,014</b>	<b>484,588</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	452,964	441,162	760,080	318,918
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	0	23	23
Transfers-out	(126,405)	(126,405)	(126,405)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(126,405)</b>	<b>(126,405)</b>	<b>(126,382)</b>	<b>23</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	326,559	314,757	633,698	318,941
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	2,342,375	2,342,375	2,342,375	0
Unexpended Prior Year Encumbrances	1,117	1,117	1,117	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 2,670,051</b>	<b>\$ 2,658,249</b>	<b>\$ 2,977,190</b>	<b>\$ 318,941</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

EMERGENCY MANAGEMENT AGENCY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 66,600	\$ 69,900	\$ 73,739	\$ 3,839
Miscellaneous	25,000	33,650	29,063	(4,587)
<b>TOTAL REVENUES</b>	<b>91,600</b>	<b>103,550</b>	<b>102,802</b>	<b>(748)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	163,430	167,430	167,285	145
Materials and supplies	5,000	5,300	4,681	619
Contractual services	7,500	12,900	12,753	147
Operating expenditures	45,790	66,836	55,157	11,679
Other expenditures	29,396	37,155	31,181	5,974
Fringe benefits and insurance	72,527	76,828	74,222	2,606
Capital outlay	2,500	2,500	2,090	410
<b>TOTAL EXPENDITURES</b>	<b>326,143</b>	<b>368,949</b>	<b>347,369</b>	<b>21,580</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(234,543)</b>	<b>(265,399)</b>	<b>(244,567)</b>	<b>20,832</b>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	0	100	214	114
Transfers-in	230,000	237,000	237,000	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>230,000</b>	<b>237,100</b>	<b>237,214</b>	<b>114</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(4,543)</b>	<b>(28,299)</b>	<b>(7,353)</b>	<b>20,946</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>28,328</b>	<b>28,328</b>	<b>28,328</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 23,785</b>	<b>\$ 29</b>	<b>\$ 20,975</b>	<b>\$ 20,946</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

EMERGENCY RESPONSE EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	10,200	10,200	3,601	6,599
Contractual services	3,500	3,500	856	2,644
Operating expenditures	600	600	0	600
Other expenditures	500	500	0	500
TOTAL EXPENDITURES	<u>14,800</u>	<u>14,800</u>	<u>4,457</u>	<u>10,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,800)	(14,800)	(4,457)	10,343
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(14,800)	(14,800)	(4,457)	10,343
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>24,751</u>	<u>24,751</u>	<u>24,751</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,951</u>	<u>\$ 9,951</u>	<u>\$ 20,294</u>	<u>\$ 10,343</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

HOMELAND SECURITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 865,929	\$ 2,242,885	\$ 838,188	\$ (1,404,697)
<b>TOTAL REVENUES</b>	<b>865,929</b>	<b>2,242,885</b>	<b>838,188</b>	<b>(1,404,697)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	356,896	122,911	80,652	42,259
Contractual services	28,000	186,792	94,880	91,912
Other expenditures	12,545	7,920	6,786	1,134
Capital outlay	468,488	1,924,397	516,141	1,408,256
<b>TOTAL EXPENDITURES</b>	<b>865,929</b>	<b>2,242,020</b>	<b>698,459</b>	<b>1,543,561</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	0	865	139,729	138,864
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	0	865	139,729	138,864
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	7,503	7,503	7,503	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 7,503	\$ 8,368	\$ 147,232	\$ 138,864

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROSECUTOR'S 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 601,505	\$ 601,505	\$ 635,610	\$ 34,105
Miscellaneous	4,400	4,400	2,512	(1,888)
TOTAL REVENUES	605,905	605,905	638,122	32,217
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	425,900	425,900	419,598	6,302
Materials and supplies	1,000	1,000	795	205
Contractual services	11,000	11,000	11,000	0
Operating expenditures	9,800	9,800	8,496	1,304
Other expenditures	4,200	4,200	3,286	914
Fringe benefits and insurance	149,605	149,605	122,589	27,016
TOTAL EXPENDITURES	601,505	601,505	565,764	35,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,400	4,400	72,358	67,958
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,400	4,400	72,358	67,958
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,534	5,534	5,534	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 9,934	\$ 9,934	\$ 77,892	\$ 67,958

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROSECUTOR'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 200,000	\$ 200,000	\$ 349,867	\$ 149,867
Miscellaneous	50,000	50,000	577	(49,423)
<b>TOTAL REVENUES</b>	<u>250,000</u>	<u>250,000</u>	<u>350,444</u>	<u>100,444</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	150,000	150,000	77,386	72,614
Materials and supplies	3,000	3,000	0	3,000
Contractual services	45,000	45,000	12,030	32,970
Operating expenditures	30,000	44,000	19,375	24,625
Other expenditures	53,000	53,000	612	52,388
Fringe benefits and insurance	33,100	33,100	14,634	18,466
Capital outlay	5,000	5,000	1,255	3,745
<b>TOTAL EXPENDITURES</b>	<u>319,100</u>	<u>333,100</u>	<u>125,292</u>	<u>207,808</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(69,100)</u>	<u>(83,100)</u>	<u>225,152</u>	<u>308,252</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(69,100)</u>	<u>(83,100)</u>	<u>225,152</u>	<u>308,252</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>829,556</u>	<u>829,556</u>	<u>829,556</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 760,456</u>	<u>\$ 746,456</u>	<u>\$ 1,054,708</u>	<u>\$ 308,252</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROSECUTOR'S VICTIM/ WITNESS ASSISTANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 148,000	\$ 148,000	\$ 44,920	\$ (103,080)
Miscellaneous	0	0	120,402	120,402
<b>TOTAL REVENUES</b>	<b>148,000</b>	<b>148,000</b>	<b>165,322</b>	<b>17,322</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	171,000	171,000	155,523	15,477
Materials and supplies	500	500	228	272
Operating expenditures	3,000	3,615	3,200	415
Other expenditures	4,229	5,821	3,018	2,803
Fringe benefits and insurance	51,200	51,050	37,092	13,958
Capital outlay	0	150	100	50
<b>TOTAL EXPENDITURES</b>	<b>229,929</b>	<b>232,136</b>	<b>199,161</b>	<b>32,975</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(81,929)</b>	<b>(84,136)</b>	<b>(33,839)</b>	<b>50,297</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	71,000	71,000	48,810	(22,190)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>71,000</b>	<b>71,000</b>	<b>48,810</b>	<b>(22,190)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(10,929)</b>	<b>(13,136)</b>	<b>14,971</b>	<b>28,107</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>139,725</b>	<b>139,725</b>	<b>139,725</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 128,796</b>	<b>\$ 126,589</b>	<b>\$ 154,696</b>	<b>\$ 28,107</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

SHERIFF'S MARINE PATROL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 24,875	\$ 4,875
<b>TOTAL REVENUES</b>	<u>20,000</u>	<u>20,000</u>	<u>24,875</u>	<u>4,875</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	24,000	28,735	23,275	5,460
Materials and supplies	6,000	6,000	4,623	1,377
Operating expenditures	10,100	10,000	3,299	6,701
Fringe benefits and insurance	4,900	5,140	4,049	1,091
<b>TOTAL EXPENDITURES</b>	<u>45,000</u>	<u>49,875</u>	<u>35,246</u>	<u>14,629</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(25,000)</u>	<u>(29,875)</u>	<u>(10,371)</u>	<u>19,504</u>
OTHER FINANCING SOURCES (USES):				
Transfers-in	25,000	25,000	25,000	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>(4,875)</u>	<u>14,629</u>	<u>19,504</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>64,918</u>	<u>64,918</u>	<u>64,918</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 64,918</u>	<u>\$ 60,043</u>	<u>\$ 79,547</u>	<u>\$ 19,504</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

INDIGENT GUARDIANSHIP	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 29,000	\$ 29,000	\$ 32,609	\$ 3,609
TOTAL REVENUES	29,000	29,000	32,609	3,609
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	22,000	33,000	32,655	345
TOTAL EXPENDITURES	22,000	33,000	32,655	345
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,000	(4,000)	(46)	3,954
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	7,000	(4,000)	(46)	3,954
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	43,606	43,606	43,606	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 50,606	\$ 39,606	\$ 43,560	\$ 3,954

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PILOT PROBATION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 353,662	\$ 353,662	\$ 354,889	\$ 1,227
Miscellaneous	0	0	2,276	2,276
TOTAL REVENUES	353,662	353,662	357,165	3,503
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	210,038	231,944	220,990	10,954
Operating expenditures	64,408	53,021	49,546	3,475
Fringe benefits and insurance	78,216	78,650	59,048	19,602
TOTAL EXPENDITURES	352,662	363,615	329,584	34,031
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,000	(9,953)	27,581	37,534
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,000	(9,953)	27,581	37,534
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	122,840	122,840	122,840	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 123,840	\$ 112,887	\$ 150,421	\$ 37,534

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

800 MHZ BACKBONE MAINTENANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 331,498	\$ 331,498	\$ 324,976	\$ (6,522)
TOTAL REVENUES	331,498	331,498	324,976	(6,522)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	261,998	261,998	261,998	0
Materials and supplies	4,000	7,500	6,571	929
Contractual services	5,727	16,227	13,638	2,589
Operating expenditures	44,000	38,452	38,076	376
Other expenditures	2,000	17,000	15,428	1,572
Capital outlay	13,773	13,773	7,043	6,730
TOTAL EXPENDITURES	331,498	354,950	342,754	12,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(23,452)	(17,778)	5,674
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	(23,452)	(17,778)	5,674
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	273,086	273,086	273,086	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 273,086	\$ 249,634	\$ 255,308	\$ 5,674

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

450 MHZ PAGING SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 27,600	\$ 27,600	\$ 27,600	\$ 0
TOTAL REVENUES	27,600	27,600	27,600	0
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	7,000	7,000	7,000	0
Operating expenditures	2,000	2,000	0	2,000
Capital outlay	18,000	38,000	19,100	18,900
TOTAL EXPENDITURES	27,000	47,000	26,100	20,900
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	600	(19,400)	1,500	20,900
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	600	(19,400)	1,500	20,900
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	59,112	59,112	59,112	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 59,712	\$ 39,712	\$ 60,612	\$ 20,900

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

EMERGENCY PLANNING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 31,000	\$ 31,000	\$ 30,555	\$ (445)
<b>TOTAL REVENUES</b>	<u>31,000</u>	<u>31,000</u>	<u>30,555</u>	<u>(445)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	15,000	15,000	13,715	1,285
Materials and supplies	700	700	206	494
Contractual services	1,000	1,000	489	511
Operating expenditures	3,700	6,658	4,145	2,513
Other expenditures	100	1,000	632	368
Fringe benefits and insurance	2,600	2,813	2,193	620
<b>TOTAL EXPENDITURES</b>	<u>23,100</u>	<u>27,171</u>	<u>21,380</u>	<u>5,791</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	7,900	3,829	9,175	5,346
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	7,900	3,829	9,175	5,346
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	56,192	56,192	56,192	0
Unexpended Prior Year Encumbrances	<u>1,468</u>	<u>1,468</u>	<u>1,468</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 65,560</u>	<u>\$ 61,489</u>	<u>\$ 66,835</u>	<u>\$ 5,346</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

DOMESTIC RELATIONS COURT 4-D	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 260,812	\$ 260,812	\$ 249,219	\$ (11,593)
Miscellaneous	0	0	1,140	1,140
<b>TOTAL REVENUES</b>	<b>260,812</b>	<b>260,812</b>	<b>250,359</b>	<b>(10,453)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	209,922	209,922	200,896	9,026
Materials and supplies	1,500	1,500	1,296	204
Contractual services	1,010	1,010	589	421
Operating expenditures	8,000	8,000	3,811	4,189
Other expenditures	4,510	4,510	4,248	262
Fringe benefits and insurance	76,019	76,019	63,232	12,787
Capital outlay	2,700	2,700	2,138	562
<b>TOTAL EXPENDITURES</b>	<b>303,661</b>	<b>303,661</b>	<b>276,210</b>	<b>27,451</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(42,849)</b>	<b>(42,849)</b>	<b>(25,851)</b>	<b>16,998</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(42,849)</b>	<b>(42,849)</b>	<b>(25,851)</b>	<b>16,998</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>42,850</b>	<b>42,850</b>	<b>42,850</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 16,999</b>	<b>\$ 16,998</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

DOMESTIC RELATIONS COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 4,000	\$ 4,000	\$ 4,052	\$ 52
TOTAL REVENUES	4,000	4,000	4,052	52
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	3,000	3,000	0	3,000
Other expenditures	500	500	398	102
TOTAL EXPENDITURES	3,500	3,500	398	3,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	500	500	3,654	3,154
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	500	500	3,654	3,154
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	4,225	4,225	4,225	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 4,725	\$ 4,725	\$ 7,879	\$ 3,154

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BEYOND THE MIDDLE PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 4,000	\$ 4,000	\$ 10,944	\$ 6,944
TOTAL REVENUES	4,000	4,000	10,944	6,944
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	25,000	20,000	5,098	14,902
Capital outlay	0	5,000	1,638	3,362
TOTAL EXPENDITURES	25,000	25,000	6,736	18,264
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,000)	(21,000)	4,208	25,208
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(21,000)	(21,000)	4,208	25,208
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	86,333	86,333	86,333	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 65,333	\$ 65,333	\$ 90,541	\$ 25,208

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JUVENILE COURT LEGAL RESEARCH	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ 6,951	\$ 451
TOTAL REVENUES	6,500	6,500	6,951	451
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,500	6,500	6,951	451
OTHER FINANCING SOURCES (USES):				
Transfers-out	(83,379)	(83,379)	0	83,379
TOTAL OTHER FINANCING SOURCES (USES)	(83,379)	(83,379)	0	83,379
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(76,879)	(76,879)	6,951	83,830
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	77,340	77,340	77,340	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 461	\$ 461	\$ 84,291	\$ 83,830

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JUVENILE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 21,270	\$ 21,270	\$ 23,207	\$ 1,937
TOTAL REVENUES	21,270	21,270	23,207	1,937
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Capital outlay	50,000	50,000	19,310	30,690
TOTAL EXPENDITURES	50,000	50,000	19,310	30,690
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,730)	(28,730)	3,897	32,627
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(28,730)	(28,730)	3,897	32,627
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	195,046	195,046	195,046	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 166,316	\$ 166,316	\$ 198,943	\$ 32,627

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JUVENILE COURT INCREASED ACCOUNTABILITY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 63,811	\$ 63,811	\$ 51,960	\$ (11,851)
<b>TOTAL REVENUES</b>	<b>63,811</b>	<b>63,811</b>	<b>51,960</b>	<b>(11,851)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	63,768	57,736	55,750	1,986
Other expenditures	3,000	1,787	1,786	1
<b>TOTAL EXPENDITURES</b>	<b>66,768</b>	<b>59,523</b>	<b>57,536</b>	<b>1,987</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,957)</b>	<b>4,288</b>	<b>(5,576)</b>	<b>(9,864)</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	6,822	6,822	5,576	(1,246)
Transfers-out	(103)	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,719</b>	<b>6,822</b>	<b>5,576</b>	<b>(1,246)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,762</b>	<b>11,110</b>	<b>0</b>	<b>(11,110)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 3,762</b>	<b>\$ 11,110</b>	<b>\$ 0</b>	<b>\$ (11,110)</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CERTIFICATE OF TITLE ADMINISTRATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 750,000	\$ 750,000	\$ 939,163	\$ 189,163
Miscellaneous	0	8,000	8,602	602
TOTAL REVENUES	750,000	758,000	947,765	189,765
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	570,000	570,000	556,517	13,483
Materials and supplies	21,000	31,000	18,346	12,654
Contractual services	32,761	22,761	1,275	21,486
Operating expenditures	58,755	64,156	57,290	6,866
Other expenditures	5,150	5,150	2,930	2,220
Fringe benefits and insurance	226,127	247,127	225,824	21,303
Capital outlay	10,000	10,000	8,802	1,198
TOTAL EXPENDITURES	923,793	950,194	870,984	79,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(173,793)	(192,194)	76,781	268,975
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(173,793)	(192,194)	76,781	268,975
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	328,566	328,566	328,566	0
Unexpended Prior Year Encumbrances	7,011	7,011	7,011	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 161,784	\$ 143,383	\$ 412,358	\$ 268,975

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CLERK OF COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 52,000	\$ 52,000	\$ 61,951	\$ 9,951
TOTAL REVENUES	52,000	52,000	61,951	9,951
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Contractual services	70,000	70,000	44,992	25,008
Capital outlay	10,000	10,000	2,450	7,550
TOTAL EXPENDITURES	80,000	80,000	47,442	32,558
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,000)	(28,000)	14,509	42,509
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(28,000)	(28,000)	14,509	42,509
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	112,595	112,595	112,595	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 84,595	\$ 84,595	\$ 127,104	\$ 42,509

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

LOCAL LAW ENFORCEMENT BLOCK GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 0	\$ 600	\$ 0	\$ (600)
TOTAL REVENUES	0	600	0	(600)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Other expenditures	525	525	0	525
Capital outlay	0	782	526	256
TOTAL EXPENDITURES	525	1,307	526	781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(525)	(707)	(526)	181
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	(525)	(707)	(526)	181
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	782	782	782	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 257	\$ 75	\$ 256	\$ 181

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

SHERIFF'S DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 127,281	\$ 127,281	\$ 128,577	\$ 1,296
<b>TOTAL REVENUES</b>	<b>127,281</b>	<b>127,281</b>	<b>128,577</b>	<b>1,296</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	102,000	101,600	94,038	7,562
Materials and supplies	1,000	1,000	341	659
Contractual services	5,000	5,000	5,000	0
Operating expenditures	500	500	190	310
Other expenditures	0	400	400	0
Fringe benefits and insurance	45,186	45,186	38,352	6,834
Capital outlay	800	800	298	502
<b>TOTAL EXPENDITURES</b>	<b>154,486</b>	<b>154,486</b>	<b>138,619</b>	<b>15,867</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(27,205)</b>	<b>(27,205)</b>	<b>(10,042)</b>	<b>17,163</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(27,205)</b>	<b>(27,205)</b>	<b>(10,042)</b>	<b>17,163</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>106,869</b>	<b>106,869</b>	<b>106,869</b>	<b>0</b>
Unexpended Prior Year Encumbrances	69	69	69	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 79,733</b>	<b>\$ 79,733</b>	<b>\$ 96,896</b>	<b>\$ 17,163</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CONCEALED HANDGUN LICENSE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Licenses and permits	\$ 30,000	\$ 30,000	\$ 42,132	\$ 12,132
TOTAL REVENUES	30,000	30,000	42,132	12,132
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	596	1,096	35	1,061
Other expenditures	2,475	21,175	19,808	1,367
Capital outlay	395	395	0	395
TOTAL EXPENDITURES	3,466	22,666	19,843	2,823
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,534	7,334	22,289	14,955
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	26,534	7,334	22,289	14,955
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 26,534	\$ 7,334	\$ 22,289	\$ 14,955

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COMMON PLEAS COURTS COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 7,000	\$ 7,000	\$ 7,952	\$ 952
TOTAL REVENUES	7,000	7,000	7,952	952
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	600	1,170	632	538
Capital outlay	12,000	16,625	7,124	9,501
TOTAL EXPENDITURES	12,600	17,795	7,756	10,039
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,600)	(10,795)	196	10,991
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(5,600)	(10,795)	196	10,991
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	16,129	16,129	16,129	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 10,529	\$ 5,334	\$ 16,325	\$ 10,991

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COMMON PLEAS COURTS DRUG/ALCOHOL TREATMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 0	\$ 1,000	\$ 981	\$ (19)
TOTAL REVENUES	0	1,000	981	(19)
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	1,000	981	(19)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	1,000	981	(19)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,202	1,202	1,202	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,202	\$ 2,202	\$ 2,183	\$ (19)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COMMON PLEAS COURT PROJECT #1	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 200,000	\$ 200,000	\$ 245,909	\$ 45,909
TOTAL REVENUES	200,000	200,000	245,909	45,909
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200,000	200,000	245,909	45,909
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	200,000	200,000	245,909	45,909
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	101,625	101,625	101,625	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 301,625	\$ 301,625	\$ 347,534	\$ 45,909

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COMMON PLEAS COURT PROJECT #2	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 90,000	\$ 90,000	\$ 107,323	\$ 17,323
TOTAL REVENUES	90,000	90,000	107,323	17,323
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	90,000	90,000	107,323	17,323
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	90,000	90,000	107,323	17,323
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	45,056	45,056	45,056	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 135,056	\$ 135,056	\$ 152,379	\$ 17,323

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROBATE COURT COMPUTERIZATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fines and forfeitures	\$ 70,000	\$ 70,000	\$ 74,869	\$ 4,869
TOTAL REVENUES	<u>70,000</u>	<u>70,000</u>	<u>74,869</u>	<u>4,869</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Materials and supplies	5,500	5,500	4,644	856
Contractual services	37,000	47,000	45,593	1,407
Operating expenditures	1,000	4,000	1,414	2,586
Capital outlay	20,000	38,000	37,822	178
TOTAL EXPENDITURES	<u>63,500</u>	<u>94,500</u>	<u>89,473</u>	<u>5,027</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,500	(24,500)	(14,604)	9,896
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	6,500	(24,500)	(14,604)	9,896
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	452,797	452,797	452,797	0
Unexpended Prior Year Encumbrances	<u>310</u>	<u>310</u>	<u>310</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 459,607</u>	<u>\$ 428,607</u>	<u>\$ 438,503</u>	<u>\$ 9,896</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROBATION SUPERVISION FEES	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 30,000	\$ 30,000	\$ 22,978	\$ (7,022)
TOTAL REVENUES	<u>30,000</u>	<u>30,000</u>	<u>22,978</u>	<u>(7,022)</u>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Operating expenditures	6,000	4,518	2,983	1,535
Other expenditures	14,000	12,000	9,787	2,213
Capital outlay	0	3,482	3,482	0
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>16,252</u>	<u>3,748</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,000	10,000	6,726	(3,274)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	10,000	10,000	6,726	(3,274)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>45,059</u>	<u>45,059</u>	<u>45,059</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 55,059</u>	<u>\$ 55,059</u>	<u>\$ 51,785</u>	<u>\$ (3,274)</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JAIL REDUCTION GRANT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 125,922	\$ 125,922	\$ 93,444	\$ (32,478)
<b>TOTAL REVENUES</b>	<b>125,922</b>	<b>125,922</b>	<b>93,444</b>	<b>(32,478)</b>
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Personal services	3,605	4,206	3,605	601
Contractual services	121,639	121,639	39,945	81,694
Fringe benefits and insurance	678	768	613	155
<b>TOTAL EXPENDITURES</b>	<b>125,922</b>	<b>126,613</b>	<b>44,163</b>	<b>82,450</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	0	(691)	49,281	49,972
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	0	(691)	49,281	49,972
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	131,339	131,339	131,339	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 131,339	\$ 130,648	\$ 180,620	\$ 49,972

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROBATE COURT CONDUCT OF BUSINESS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,400	\$ 1,400	\$ 1,409	\$ 9
TOTAL REVENUES	1,400	1,400	1,409	9
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
Other expenditures	750	750	317	433
TOTAL EXPENDITURES	750	750	317	433
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	650	650	1,092	442
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	650	650	1,092	442
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	6,094	6,094	6,094	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,744	\$ 6,744	\$ 7,186	\$ 442

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PROBATE COURT MEDIATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 5,600	\$ 5,600	\$ 5,625	\$ 25
TOTAL REVENUES	5,600	5,600	5,625	25
EXPENDITURES:				
CURRENT:				
JUDICIAL AND PUBLIC SAFETY				
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,600	5,600	5,625	25
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	5,600	5,600	5,625	25
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,600	\$ 5,600	\$ 5,625	\$ 25

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

TELECOMMUNICATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 1,209,828	\$ 1,158,828	\$ 1,044,571	\$ (114,257)
Miscellaneous	500	12,500	21,255	8,755
<b>TOTAL REVENUES</b>	<b>1,210,328</b>	<b>1,171,328</b>	<b>1,065,826</b>	<b>(105,502)</b>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	337,426	355,632	355,588	44
Materials and supplies	233,517	169,781	135,596	34,185
Contractual services	28,500	28,500	23,186	5,314
Operating expenditures	332,000	408,196	381,464	26,732
Other expenditures	7,000	7,000	6,942	58
Fringe benefits and insurance	212,794	220,967	214,421	6,546
Capital outlay	46,683	77,183	74,635	2,548
<b>TOTAL EXPENDITURES</b>	<b>1,197,920</b>	<b>1,267,259</b>	<b>1,191,832</b>	<b>75,427</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,408</b>	<b>(95,931)</b>	<b>(126,006)</b>	<b>(30,075)</b>
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	0	21	21
Transfers-in	0	39,000	39,000	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>39,000</b>	<b>39,021</b>	<b>21</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>12,408</b>	<b>(56,931)</b>	<b>(86,985)</b>	<b>(30,054)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>93,905</b>	<b>93,905</b>	<b>93,905</b>	<b>0</b>
Unexpended Prior Year Encumbrances	371	371	371	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 106,684</b>	<b>\$ 37,345</b>	<b>\$ 7,291</b>	<b>\$ (30,054)</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

REAL ESTATE ASSESSMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 2,600,000	\$ 2,700,000	\$ 1,306,900	\$ (1,393,100)
Miscellaneous	2,000	2,000	0	(2,000)
TOTAL REVENUES	2,602,000	2,702,000	1,306,900	(1,395,100)
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	515,500	519,586	519,586	0
Materials and supplies	26,000	26,069	25,450	619
Contractual services	2,202,000	2,202,000	400,893	1,801,107
Operating expenditures	40,000	49,875	48,190	1,685
Other expenditures	2,850	2,850	2,297	553
Fringe benefits and insurance	191,755	196,484	193,996	2,488
Capital outlay	200,000	200,000	24,655	175,345
TOTAL EXPENDITURES	3,178,105	3,196,864	1,215,067	1,981,797
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(576,105)	(494,864)	91,833	586,697
OTHER FINANCING SOURCES (USES):				
Sale of fixed assets	0	0	986	986
Transfers-out	(30,000)	(100,000)	(100,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(30,000)	(100,000)	(99,014)	986
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(606,105)	(594,864)	(7,181)	587,683
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	612,200	612,200	612,200	0
Unexpended Prior Year Encumbrances	9,182	9,182	9,182	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 15,277	\$ 26,518	\$ 614,201	\$ 587,683

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

TREASURER'S DELINQUENT TAX	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 275,000	\$ 275,000	\$ 349,867	\$ 74,867
Miscellaneous	0	0	1,246	1,246
<b>TOTAL REVENUES</b>	<u>275,000</u>	<u>275,000</u>	<u>351,113</u>	<u>76,113</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	196,500	231,907	211,521	20,386
Materials and supplies	12,000	12,000	11,965	35
Operating expenditures	44,000	24,000	19,033	4,967
Other expenditures	10,000	9,000	4,356	4,644
Fringe benefits and insurance	42,480	48,190	40,533	7,657
<b>TOTAL EXPENDITURES</b>	<u>304,980</u>	<u>325,097</u>	<u>287,408</u>	<u>37,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,980)	(50,097)	63,705	113,802
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(29,980)	(50,097)	63,705	113,802
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>582,368</u>	<u>582,368</u>	<u>582,368</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 552,388</u>	<u>\$ 532,271</u>	<u>\$ 646,073</u>	<u>\$ 113,802</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY RECORDER'S EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 230,000	\$ 230,000	\$ 249,052	\$ 19,052
TOTAL REVENUES	<u>230,000</u>	<u>230,000</u>	<u>249,052</u>	<u>19,052</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Contractual services	10,000	10,000	2,670	7,330
Capital outlay	209,122	211,397	202,923	8,474
Debt service:				
Interest and fiscal charges	<u>9,806</u>	<u>9,806</u>	<u>9,806</u>	<u>0</u>
TOTAL EXPENDITURES	<u>228,928</u>	<u>231,203</u>	<u>215,399</u>	<u>15,804</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,072	(1,203)	33,653	34,856
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	1,072	(1,203)	33,653	34,856
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>231,501</u>	<u>231,501</u>	<u>231,501</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 232,573</u>	<u>\$ 230,298</u>	<u>\$ 265,154</u>	<u>\$ 34,856</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

HOTEL / MOTEL	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Other taxes	\$ 855,000	\$ 855,000	\$ 803,428	\$ (51,572)
Fines and forfeitures	300	300	2,892	2,592
Miscellaneous	0	0	16	16
<b>TOTAL REVENUES</b>	<b>855,300</b>	<b>855,300</b>	<b>806,336</b>	<b>(48,964)</b>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	20,000	21,000	20,950	50
Materials and supplies	350	350	157	193
Contractual services	15,063	15,063	9,890	5,173
Operating expenditures	2,150	2,243	1,394	849
Other expenditures	651,000	786,000	784,936	1,064
Fringe benefits and insurance	3,910	3,827	3,070	757
Capital outlay	2,000	2,412	2,359	53
<b>TOTAL EXPENDITURES</b>	<b>694,473</b>	<b>830,895</b>	<b>822,756</b>	<b>8,139</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	160,827	24,405	(16,420)	(40,825)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	160,827	24,405	(16,420)	(40,825)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR				
	76,909	76,909	76,909	0
FUND BALANCE (DEFICIT) AT END OF YEAR				
	\$ 237,736	\$ 101,314	\$ 60,489	\$ (40,825)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

GEOGRAPHIC INFORMATION SYSTEM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Fees and charges for services	\$ 3,500	\$ 3,500	\$ 2,799	\$ (701)
Miscellaneous	250	250	2,728	2,478
<b>TOTAL REVENUES</b>	<b>3,750</b>	<b>3,750</b>	<b>5,527</b>	<b>1,777</b>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT				
Personal services	204,170	204,170	193,250	10,920
Materials and supplies	15,000	15,000	12,174	2,826
Contractual services	65,000	75,000	72,951	2,049
Operating expenditures	18,000	18,000	2,499	15,501
Other expenditures	5,000	5,000	4,943	57
Fringe benefits and insurance	68,534	68,534	63,943	4,591
Capital outlay	90,000	80,000	51,546	28,454
<b>TOTAL EXPENDITURES</b>	<b>465,704</b>	<b>465,704</b>	<b>401,306</b>	<b>64,398</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(461,954)</b>	<b>(461,954)</b>	<b>(395,779)</b>	<b>66,175</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	300,000	300,000	300,000	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(161,954)</b>	<b>(161,954)</b>	<b>(95,779)</b>	<b>66,175</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>246,610</b>	<b>246,610</b>	<b>246,610</b>	<b>0</b>
Unexpended Prior Year Encumbrances	119	119	119	0
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 84,775</b>	<b>\$ 84,775</b>	<b>\$ 150,950</b>	<b>\$ 66,175</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

HOME PROGRAM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 562,492	\$ 537,492	\$ 390,714	\$ (146,778)
Miscellaneous	0	25,000	25,929	929
TOTAL REVENUES	562,492	562,492	416,643	(145,849)
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	520,000	520,000	342,555	177,445
Operating expenditures	76,249	76,249	54,816	21,433
TOTAL EXPENDITURES	596,249	596,249	397,371	198,878
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,757)	(33,757)	19,272	53,029
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(33,757)	(33,757)	19,272	53,029
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	72,618	72,618	72,618	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 38,861	\$ 38,861	\$ 91,890	\$ 53,029

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COASTAL FEASIBILITY STUDY	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 54,250	\$ 54,250	\$ 35,000	\$ (19,250)
Miscellaneous	18,250	18,250	22,800	4,550
<b>TOTAL REVENUES</b>	<b>72,500</b>	<b>72,500</b>	<b>57,800</b>	<b>(14,700)</b>
EXPENDITURES:				
CURRENT:				
COMMUNITY AND ECONOMIC DEVELOPMENT				
Contractual services	82,000	95,450	67,140	28,310
Other expenditures	2,000	2,000	0	2,000
<b>TOTAL EXPENDITURES</b>	<b>84,000</b>	<b>97,450</b>	<b>67,140</b>	<b>30,310</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(11,500)</b>	<b>(24,950)</b>	<b>(9,340)</b>	<b>15,610</b>
OTHER FINANCING SOURCES (USES):				
Transfers-in	7,500	7,500	7,500	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(4,000)</b>	<b>(17,450)</b>	<b>(1,840)</b>	<b>15,610</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>31,250</b>	<b>31,250</b>	<b>31,250</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 27,250</b>	<b>\$ 13,800</b>	<b>\$ 29,410</b>	<b>\$ 15,610</b>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR DEBT SERVICE**

---

The debt service funds are used to account for the accumulation of resources and payment of general obligation and special assessment bond principal, interest, and related costs.

JAIL BOND RETIREMENT: This fund is used to account for the retirement of debt used to finance the construction of the County Detention Facility. The retirement of this debt is funded through operating transfers from the General Fund.

COUNTY FACILITIES BOND RETIREMENT: This fund is used to account for the retirement of debt used to finance the construction of County facilities. The retirement of this debt is funded through operating transfers from various County funds.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

DECEMBER 31, 2004

	JAIL BOND RETIREMENT	COUNTY FACILITIES BOND RETIREMENT	TOTALS
ASSETS:			
Equity in pooled cash and cash equivalents	\$	\$	\$ 0
Receivables:			
Special assessments			0
TOTAL ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
LIABILITIES:			
Deferred revenue	\$	\$	\$ 0
TOTAL LIABILITIES	0	0	0
FUND BALANCES:			
Reserved for debt service			0
TOTAL FUND BALANCES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# *LAKE COUNTY, OHIO*

## **COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

	<b>JAIL BOND RETIREMENT</b>	<b>COUNTY FACILITIES BOND RETIREMENT</b>	<b>TOTALS</b>
REVENUES:			
Special assessments	\$ _____	\$ _____	\$ _____ 0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
EXPENDITURES:			
Debt service:			
Principal	655,000	1,175,000	1,830,000
Interest and fiscal charges	<u>353,700</u>	<u>451,358</u>	<u>805,058</u>
<b>TOTAL EXPENDITURES</b>	<b>1,008,700</b>	<b>1,626,358</b>	<b>2,635,058</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,008,700)</b>	<b>(1,626,358)</b>	<b>(2,635,058)</b>
OTHER FINANCING SOURCES (USES):			
Transfers-in	<u>1,008,700</u>	<u>1,626,358</u>	<u>2,635,058</u>
<b>TOTAL OTHER FINANCING SOURCES USES</b>	<b>1,008,700</b>	<b>1,626,358</b>	<b>2,635,058</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR DEBT SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

SPECIAL ASSESSMENT DEBT SERVICE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Special assessments	\$ 818,844	\$ 950,364	\$ 959,570	\$ 9,206
TOTAL REVENUES	<u>818,844</u>	<u>950,364</u>	<u>959,570</u>	<u>9,206</u>
EXPENDITURES:				
Debt service:				
Principal	449,400	449,400	449,400	0
Interest and fiscal charges	<u>369,444</u>	<u>369,444</u>	<u>369,443</u>	<u>1</u>
TOTAL EXPENDITURES	<u>818,844</u>	<u>818,844</u>	<u>818,843</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	131,520	140,727	9,207
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	131,520	140,727	9,207
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,591,736</u>	<u>1,591,736</u>	<u>1,591,736</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,591,736</u>	<u>\$ 1,723,256</u>	<u>\$ 1,732,463</u>	<u>\$ 9,207</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR DEBT SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JAIL BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
	\$	\$	\$	\$
TOTAL REVENUES	0	0	0	0
EXPENDITURES:				
Debt service:				
Principal	655,000	655,000	655,000	0
Interest and fiscal charges	353,700	353,700	353,700	0
TOTAL EXPENDITURES	1,008,700	1,008,700	1,008,700	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,008,700)	(1,008,700)	(1,008,700)	0
OTHER FINANCING SOURCES (USES):				
Transfers-in	1,008,700	1,008,700	1,008,700	0
TOTAL OTHER FINANCING SOURCES (USES)	1,008,700	1,008,700	1,008,700	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR DEBT SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY FACILITIES BOND RETIREMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
	\$	\$	\$	\$
TOTAL REVENUES	0	0	0	0
EXPENDITURES:				
Debt service:				
Principal	1,175,000	1,175,000	1,175,000	0
Interest and fiscal charges	451,358	451,358	451,358	0
TOTAL EXPENDITURES	1,626,358	1,626,358	1,626,358	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,626,358)	(1,626,358)	(1,626,358)	0
OTHER FINANCING SOURCES (USES):				
Transfers-in	1,626,358	1,626,358	1,626,358	0
TOTAL OTHER FINANCING SOURCES (USES)	1,626,358	1,626,358	1,626,358	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

# ***LAKE COUNTY, OHIO***

## **NONMAJOR CAPITAL PROJECT FUNDS**

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The Capital Project Funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital facilities and other capital assets (other than those financed by the proprietary funds).

**PERMANENT IMPROVEMENT FUND:** This fund accounts for costs of minor building, remodeling and rehabilitation projects that are not accounted for in a separate fund within this capital projects fund type. Its primary source of revenue is operating transfers from the General Fund.

**M.R. & D.D. BOARD CAPITAL IMPROVEMENT:** This fund accounts for all capital-related expenditures of the Mental Retardation and Developmental Disabilities Board including the remodeling of and additions to board facilities. Financing is provided through transfers from the Board's special revenue operating fund.

**DOG SHELTER RENOVATION:** This fund will account for construction costs incurred in the renovation of a new County Dog Shelter or for the purchase of a new facility. Financing is currently provided by donations from pet owners and other sources to the County Dog Warden.

**800 MHZ TOWER REPLACEMENT:** This fund accounts for the financing and costs associated with the construction of a replacement telecommunications tower. Financing is provided by fees charged to telecommunications users who utilize the tower for transmission of their service to end users.

**JUVENILE JUSTICE CENTER RENOVATION:** This fund accounts for construction costs incurred in the renovation of the Juvenile Justice Center. Financing is currently provided by transfers from the General Fund and general obligation note proceeds.

**ENGINEER=S OFFICE CONSTRUCTION:** This fund will account for construction costs incurred in constructing a new facility for the County Engineer=s Office. Previous financing has been provided from transfers from the General Fund.

**153 EAST ERIE STREET RENOVATION:** This fund will account for renovation costs incurred for a County-owned building purchased in 2001. It is has not been determined yet which departments will be relocated to this building. Funding is currently provided from transfers from the General Fund.

**AUDITOR'S AND TREASURER'S RENOVATIONS:** This fund accounts for construction costs incurred in the renovation of the offices of the County Auditor and the County Treasurer. Financing is currently provided from transfers from the General Fund.

# ***LAKE COUNTY, OHIO***

## **NONMAJOR CAPITAL PROJECT FUNDS (CONTINUED)**

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WATER/SEWER CAPITAL IMPROVEMENT: This fund accounts for the special assessment bond proceeds for a water/sewer improvement project.

BOARD OF ELECTIONS EQUIPMENT: This fund accounts for the purchase of voting equipment and software which was funded by a Federal grant.

# LAKE COUNTY, OHIO

## COMBINING BALANCE SHEET NONMAJOR CAPITAL PROJECTS FUNDS

DECEMBER 31, 2004

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	800 MHZ TOWER REPLACEMENT
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 2,665,313	\$ 804,375	\$ 573,791	\$ 514,422
Receivables:				
Accounts				1,250
Due from other funds	163,081			
Prepaid items				793
<b>TOTAL ASSETS</b>	<u>2,828,394</u>	<u>804,375</u>	<u>573,791</u>	<u>516,465</u>
<b>LIABILITIES:</b>				
Accounts payable	23,560	9,829		
Accrued interest payable				
Notes payable				
<b>TOTAL LIABILITIES</b>	23,560	9,829	0	0
<b>FUND BALANCES:</b>				
Reserved for encumbrances	37,254			46,438
Reserved for prepaids				793
Unreserved/undesignated	2,767,580	794,546	573,791	469,234
<b>TOTAL FUND BALANCES</b>	<u>2,804,834</u>	<u>794,546</u>	<u>573,791</u>	<u>516,465</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 2,828,394</u>	<u>\$ 804,375</u>	<u>\$ 573,791</u>	<u>\$ 516,465</u>

JUVENILE JUSTICE CENTER RENOVATION	ENGINEER'S OFFICE CONSTRUCTION	153 EAST ERIE STREET RENOVATION	AUDITOR'S & TREASURER'S RENOVATIONS	WATER / SEWER CAPITAL IMPROVEMENT	BOARD OF ELECTIONS EQUIPMENT	TOTALS
\$ 87,240	\$ 40,250	\$ 185,651	\$ 1,244,784	\$	\$ 2,421	\$ 6,118,247
						1,250
						163,081
						793
<u>87,240</u>	<u>40,250</u>	<u>185,651</u>	<u>1,244,784</u>	<u>0</u>	<u>2,421</u>	<u>6,283,371</u>
			53,268			86,657
			12,089			12,089
			850,000			850,000
0	0	0	915,357	0	0	948,746
			1,141,127			1,224,819
						793
<u>87,240</u>	<u>40,250</u>	<u>185,651</u>	<u>(811,700)</u>		<u>2,421</u>	<u>4,109,013</u>
<u>87,240</u>	<u>40,250</u>	<u>185,651</u>	<u>329,427</u>	<u>0</u>	<u>2,421</u>	<u>5,334,625</u>
<u>\$ 87,240</u>	<u>\$ 40,250</u>	<u>\$ 185,651</u>	<u>\$ 1,244,784</u>	<u>\$ 0</u>	<u>\$ 2,421</u>	<u>\$ 6,283,371</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	PERMANENT IMPROVEMENT	MR & DD BOARD CAPITAL IMPROVEMENT	DOG SHELTER RENOVATION	800 MHZ TOWER REPLACEMENT
REVENUES:				
Charges for services	\$	\$	\$	\$ 138,028
Intergovernmental				
Miscellaneous			33,005	144,000
TOTAL REVENUES	0	0	33,005	282,028
EXPENDITURES:				
Capital outlay	146,012	780,679	273	259,486
Debt service:				
Interest and fiscal charges				
TOTAL EXPENDITURES	146,012	780,679	273	259,486
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(146,012)	(780,679)	32,732	22,542
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds				
Transfers-in				
Transfers-out				
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(146,012)	(780,679)	32,732	22,542
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,950,846	1,575,225	541,059	493,923
FUND BALANCE (DEFICIT) AT END OF YE	\$ 2,804,834	\$ 794,546	\$ 573,791	\$ 516,465

JUVENILE JUSTICE CENTER RENOVATION	ENGINEER'S OFFICE CONSTRUCTION	153 EAST ERIE STREET RENOVATION	AUDITOR'S & TREASURER'S RENOVATIONS	WATER / SEWER CAPITAL IMPROVEMENT	BOARD OF ELECTIONS EQUIPMENT	TOTALS
\$	\$	\$	\$	\$	\$	\$ 138,028
					110,069	110,069
			6,650			183,655
0	0	0	6,650	0	110,069	431,752
21,214			164,811	1,610,000	107,648	3,090,123
			12,089			12,089
21,214	0	0	176,900	1,610,000	107,648	3,102,212
(21,214)	0	0	(170,250)	(1,610,000)	2,421	(2,670,460)
				1,610,000		1,610,000
						0
						0
0	0	0	0	1,610,000	0	1,610,000
(21,214)	0	0	(170,250)	0	2,421	(1,060,460)
108,454	40,250	185,651	499,677	0	0	6,395,085
<u>\$ 87,240</u>	<u>\$ 40,250</u>	<u>\$ 185,651</u>	<u>\$ 329,427</u>	<u>\$ 0</u>	<u>\$ 2,421</u>	<u>\$ 5,334,625</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

COURTHOUSE RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 1,500	\$ 99,000	\$ 98,905	\$ (95)
TOTAL REVENUES	1,500	99,000	98,905	(95)
EXPENDITURES:				
Capital outlay	372,000	1,393,583	1,249,298	144,285
Debt service:				
Principal	0	12,000,000	12,000,000	0
Interest and fiscal charges	239,334	239,334	239,333	1
TOTAL EXPENDITURES	611,334	13,632,917	13,488,631	144,286
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(609,834)	(13,533,917)	(13,389,726)	144,191
OTHER FINANCING SOURCES (USES):				
Proceeds of notes	13,000,000	12,650,000	12,650,000	0
TOTAL OTHER FINANCING SOURCES (USES)	13,000,000	12,650,000	12,650,000	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	12,390,166	(883,917)	(739,726)	144,191
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,534,034	1,534,034	1,534,034	0
Unexpended Prior Year Encumbrances	32,376	32,376	32,376	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 13,956,576	\$ 682,493	\$ 826,684	\$ 144,191

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PERMANENT IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:				
Capital outlay	<u>1,750,000</u>	<u>1,750,000</u>	<u>192,557</u>	<u>1,557,443</u>
TOTAL EXPENDITURES	<u>1,750,000</u>	<u>1,750,000</u>	<u>192,557</u>	<u>1,557,443</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,750,000)	(1,750,000)	(192,557)	1,557,443
OTHER FINANCING SOURCES (USES):				
Transfers-in	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>150,000</u>	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,600,000)	(1,600,000)	(192,557)	1,407,443
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,781,429	2,781,429	2,781,429	0
Unexpended Prior Year Encumbrances	<u>22,211</u>	<u>22,211</u>	<u>22,211</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,203,640</u>	<u>\$ 1,203,640</u>	<u>\$ 2,611,083</u>	<u>\$ 1,407,443</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES CAPITAL IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:				
Capital outlay	<u>1,378,536</u>	<u>1,378,536</u>	<u>778,490</u>	<u>600,046</u>
TOTAL EXPENDITURES	<u>1,378,536</u>	<u>1,378,536</u>	<u>778,490</u>	<u>600,046</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,378,536)	(1,378,536)	(778,490)	600,046
OTHER FINANCING SOURCES (USES):				
Transfers-in	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>(300,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>(300,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,078,536)	(1,078,536)	(778,490)	300,046
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,582,865</u>	<u>1,582,865</u>	<u>1,582,865</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ <u><u>504,329</u></u>	\$ <u><u>504,329</u></u>	\$ <u><u>804,375</u></u>	\$ <u><u>300,046</u></u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

DOG SHELTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 50,000	\$ 50,000	\$ 33,005	\$ (16,995)
TOTAL REVENUES	50,000	50,000	33,005	(16,995)
EXPENDITURES:				
Capital outlay	541,000	541,000	547	540,453
TOTAL EXPENDITURES	541,000	541,000	547	540,453
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(491,000)	(491,000)	32,458	523,458
OTHER FINANCING SOURCES (USES):				
Advances-in	(50,000)	0	0	0
Transfers-in	105,000	105,000	0	(105,000)
TOTAL OTHER FINANCING SOURCES (USES)	55,000	105,000	0	(105,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(436,000)	(386,000)	32,458	418,458
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	541,333	541,333	541,333	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 105,333	\$ 155,333	\$ 573,791	\$ 418,458

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

800 MHZ TOWER REPLACEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES:				
Charges for services	\$ 120,000	\$ 120,000	\$ 136,778	\$ 16,778
Miscellaneous	130,000	130,000	144,000	14,000
TOTAL REVENUES	<u>250,000</u>	<u>250,000</u>	<u>280,778</u>	<u>30,778</u>
EXPENDITURES:				
Capital outlay	<u>299,000</u>	<u>305,467</u>	<u>301,369</u>	<u>4,098</u>
TOTAL EXPENDITURES	<u>299,000</u>	<u>305,467</u>	<u>301,369</u>	<u>4,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(49,000)	(55,467)	(20,591)	34,876
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(49,000)	(55,467)	(20,591)	34,876
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	474,574	474,574	474,574	0
Unexpended Prior Year Encumbrances	<u>14,001</u>	<u>14,001</u>	<u>14,001</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 439,575</u>	<u>\$ 433,108</u>	<u>\$ 467,984</u>	<u>\$ 34,876</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

JUVENILE JUSTICE CENTER RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:				
Capital outlay	17,900	87,358	13,700	73,658
TOTAL EXPENDITURES	17,900	87,358	13,700	73,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,900)	(87,358)	(13,700)	73,658
OTHER FINANCING SOURCES (USES):				
Transfers-in	23,400	23,400	0	(23,400)
Transfers-out	(92,858)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(69,458)	23,400	0	(23,400)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(87,358)	(63,958)	(13,700)	50,258
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	87,379	87,379	87,379	0
Unexpended Prior Year Encumbrances	13,561	13,561	13,561	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 13,582	\$ 36,982	\$ 87,240	\$ 50,258

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

ENGINEER'S OFFICE CONSTRUCTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:				
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>40,250</u>	<u>40,250</u>	<u>40,250</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 40,250</u>	<u>\$ 40,250</u>	<u>\$ 40,250</u>	<u>\$ 0</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

153 EAST ERIE STREET RENOVATION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
	\$	\$	\$	\$
TOTAL REVENUES	0	0	0	0
EXPENDITURES:				
Capital outlay				0
TOTAL EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	185,651	185,651	185,651	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 185,651	\$ 185,651	\$ 185,651	\$ 0

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

AUDITOR'S / TREASURER'S RENOVATIONS	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Miscellaneous	\$ 0	\$ 6,600	\$ 6,650	\$ 50
TOTAL REVENUES	0	6,600	6,650	50
EXPENDITURES:				
Capital outlay	499,677	1,398,427	1,305,938	92,489
TOTAL EXPENDITURES	499,677	1,398,427	1,305,938	92,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(499,677)	(1,391,827)	(1,299,288)	92,539
OTHER FINANCING SOURCES (USES):				
Proceeds of notes	0	850,000	850,000	0
Transfers-in	1,000,000	150,000	0	(150,000)
TOTAL OTHER FINANCING SOURCES (USES)	1,000,000	1,000,000	850,000	(150,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	500,323	(391,827)	(449,288)	(57,461)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	499,677	499,677	499,677	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,000,000	\$ 107,850	\$ 50,389	\$ (57,461)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

WATER / SEWER CAPITAL IMPROVEMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
TOTAL REVENUES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES:				
Capital outlay	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,610,000</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,610,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,610,000)	(1,610,000)	(1,610,000)	0
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,610,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,610,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECT FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

BOARD OF ELECTIONS EQUIPMENT	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES:				
Intergovernmental	\$ 110,069	\$ 110,069	\$ 110,069	\$ 0
TOTAL REVENUES	110,069	110,069	110,069	0
EXPENDITURES:				
Capital outlay	107,648	107,648	107,648	0
TOTAL EXPENDITURES	107,648	107,648	107,648	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,421	2,421	2,421	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,421	2,421	2,421	0
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,421	\$ 2,421	\$ 2,421	\$ 0

# ***LAKE COUNTY, OHIO***

## **ENTERPRISE FUNDS**

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Enterprise Funds are used to account for the County's ongoing operations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. These funds account for the acquisition, operation, maintenance and improvement of County facilities which are operated by the Department of Utilities and are financed primarily by user charges.

**WATER:** The County provides water to residential, commercial and industrial customers. Revenue generated through user charges is used for operation, maintenance and capital improvements of the water distribution system.

**WASTEWATER:** The County provides sanitary sewer service to residential, commercial and industrial customers. Wastewater charges are based on water usage and serve as the major revenue source for financing the operations and maintenance of the wastewater system.

**SOLID WASTE:** This fund is used to account for the financial operations of the County's solid waste removal and landfill activities. Revenues are generated primarily from user tipping fees.

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

WATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Water sales	\$ 17,585,924	\$ 17,585,924	\$ 17,708,241	\$ 122,317
Fees, permits and tap-ins	650,000	650,000	840,129	190,129
Charges for services	82,910	82,910	213,583	130,673
Other operating revenues	59,767	64,345	109,779	45,434
TOTAL OPERATING REVENUES	18,378,601	18,383,179	18,871,732	488,553
OPERATING EXPENSES:				
Personal services	3,530,000	3,530,000	3,290,533	239,467
Contractual services	859,424	776,424	687,582	88,842
Materials and supplies	1,021,350	1,018,050	984,813	33,237
Other operating expenses	3,325,456	2,695,233	2,646,359	48,874
Capital outlay	519,350	1,341,464	1,323,322	18,142
TOTAL OPERATING EXPENSES	9,255,580	9,361,171	8,932,609	428,562
OPERATING INCOME (LOSS)	9,123,021	9,022,008	9,939,123	917,115
NON-OPERATING REVENUES (EXPENSES):				
Advances-out	(668,776)	(668,776)	(668,776)	0
Grants and contributed capital	1,475,300	863,800	872,298	8,498
Contributions from customers	10,500	471,623	471,441	(182)
Investment earnings	17,090	18,428	20,299	1,871
Proceeds of notes	140,000	885,000	885,000	0
Sale of fixed assets		2,500	2,004	(496)
Note principal retirement	(1,091,000)	(951,000)	(951,000)	0
Bond principal retirement	(5,664,000)	(5,679,000)	(5,672,077)	6,923
Interest and fiscal charges	(2,510,328)	(2,621,840)	(2,489,020)	132,820
TOTAL NON-OPERATING REVENUES (EXPENSES)	(8,291,214)	(7,679,265)	(7,529,831)	149,434
NET INCOME (LOSS)	831,807	1,342,743	2,409,292	1,066,549
FUNDEQUITY AT THE BEGINNING OF THE YEAR	6,831,386	6,831,386	6,831,386	0
Unexpended Prior Year Encumbrances	394	394	394	0
FUNDEQUITY AT THE END OF THE YEAR	\$ 7,663,587	\$ 8,174,523	\$ 9,241,072	\$ 1,066,549

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

WASTEWATER	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Sewer charges	\$ 12,980,949	\$ 12,980,949	\$ 12,498,321	\$ (482,628)
Fees, permits and tap-ins	1,600,000	1,600,000	2,114,943	514,943
Charges for services	200,000	200,000	217,955	17,955
Other operating revenues	26,500	30,883	100,729	69,846
<b>TOTAL OPERATING REVENUES</b>	<b>14,807,449</b>	<b>14,811,832</b>	<b>14,931,948</b>	<b>120,116</b>
OPERATING EXPENSES:				
Personal services	4,685,000	4,685,000	4,383,259	301,741
Contractual services	840,949	896,949	665,393	231,556
Materials and supplies	821,000	820,500	746,405	74,095
Other operating expenses	3,892,020	3,802,847	3,685,146	117,701
Capital outlay	361,441	1,127,395	1,119,726	7,669
<b>TOTAL OPERATING EXPENSES</b>	<b>10,600,410</b>	<b>11,332,691</b>	<b>10,599,929</b>	<b>732,762</b>
<b>OPERATING INCOME (LOSS)</b>	<b>4,207,039</b>	<b>3,479,141</b>	<b>4,332,019</b>	<b>852,878</b>
NON-OPERATING REVENUES (EXPENSES):				
Grants and contributed capital	919,000	933,320	1,226,517	293,197
Contributions from customers	27,300	37,193	45,928	8,735
Investment earnings		5,100	6,225	1,125
Proceeds of notes	575,500	580,000	580,000	0
Sale of fixed assets	2,500	2,500	8,341	5,841
Note principal retirement	(1,489,000)	(1,489,000)	(1,489,000)	0
Bond principal retirement	(2,374,600)	(2,374,600)	(2,109,316)	265,284
Interest and fiscal charges	(1,996,744)	(1,996,384)	(1,913,740)	82,644
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(4,336,044)</b>	<b>(4,301,871)</b>	<b>(3,645,045)</b>	<b>656,826</b>
<b>NET INCOME (LOSS)</b>	<b>(129,005)</b>	<b>(822,730)</b>	<b>686,974</b>	<b>1,509,704</b>
<b>FUND EQUITY AT THE BEGINNING OF THE YEAR</b>	<b>7,700,132</b>	<b>7,700,132</b>	<b>7,700,132</b>	<b>0</b>
Unexpended Prior Year Encumbrances	1,168	1,168	1,168	0
<b>FUND EQUITY AT THE END OF THE YEAR</b>	<b>\$ 7,572,295</b>	<b>\$ 6,878,570</b>	<b>\$ 8,388,274</b>	<b>\$ 1,509,704</b>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL ALL ENTERPRISE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

SOLID WASTE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 5,700,000	\$ 5,700,000	\$ 5,802,991	\$ 102,991
Other operating revenues	13,500	21,542	27,096	5,554
<b>TOTAL OPERATING REVENUES</b>	<b>5,713,500</b>	<b>5,721,542</b>	<b>5,830,087</b>	<b>108,545</b>
OPERATING EXPENSES:				
Personal services	346,000	360,500	360,425	75
Contractual services	4,077,357	4,219,864	3,991,462	228,402
Materials and supplies	59,500	85,100	52,927	32,173
Other operating expenses	509,796	502,532	421,691	80,841
Capital outlay	1,229,402	1,163,598	1,162,461	1,137
<b>TOTAL OPERATING EXPENSES</b>	<b>6,222,055</b>	<b>6,331,594</b>	<b>5,988,966</b>	<b>342,628</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(508,555)</b>	<b>(610,052)</b>	<b>(158,879)</b>	<b>451,173</b>
NON-OPERATING REVENUES (EXPENSES):				
Grants and contributed capital	771,500	771,500	719,446	(52,054)
Investment earnings		4,718	4,735	17
Proceeds of notes	1,570,000	1,855,000	1,855,000	0
Note principal payment	(2,320,000)	(2,320,000)	(2,320,000)	0
Interest and fiscal charges	(31,696)	(31,696)	(31,696)	0
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(10,196)</b>	<b>279,522</b>	<b>227,485</b>	<b>(52,037)</b>
<b>NET INCOME (LOSS)</b>	<b>(518,751)</b>	<b>(330,530)</b>	<b>68,606</b>	<b>399,136</b>
<b>FUNDEQUITY AT THE BEGINNING OF THE YEAR</b>	<b>11,392,639</b>	<b>11,392,639</b>	<b>11,392,639</b>	<b>0</b>
Unexpended Prior Year Encumbrances	642	642	642	0
<b>FUNDEQUITY AT THE END OF THE YEAR</b>	<b>\$ 10,874,530</b>	<b>\$ 11,062,751</b>	<b>\$ 11,461,887</b>	<b>\$ 399,136</b>

# ***LAKE COUNTY, OHIO***

## **NONMAJOR INTERNAL SERVICE FUNDS**

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Internal Service Funds are used to account for the financing of goods and services provided by one department to other County departments or other governments on a cost-reimbursement basis.

CENTRAL PURCHASING: This department operates a storeroom of consumable supplies to service all other county departments and other governmental agencies. Revenue is derived from user charges which are based on actual costs of item(s) purchased.

MAILROOM: This department provides centralized interoffice and outgoing mail services for all County departments. Charges are on a cost-reimbursement basis for postage used.

GARAGE: This department provides gasoline and repair/maintenance services for all County vehicles. Users are billed for costs incurred.

PRESCRIPTION SELF-INSURANCE: This fund accounts for a self-insurance program for medical prescription coverage for the employees of the County. The primary sources of revenue are monthly fees.

DENTAL SELF-INSURANCE: This fund accounts for a self-insurance program for dental insurance coverage for the employees of the county. The primary sources of revenue are monthly fees.

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF NET ASSETS NONMAJOR INTERNAL SERVICE FUNDS

DECEMBER 31, 2004

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTALS
<b>ASSETS:</b>						
Current assets:						
Equity in pooled cash and cash equivalents	\$ 102,828	\$ 124,579	\$ 15,923	\$ 483,488	\$ 306,921	\$ 1,033,739
Accounts receivable			7,356			7,356
Due from other funds	15,594	32,710	31,669			79,973
Due from other governments	14,514	2,340	3,384			20,238
Materials and supplies inventory	102,292					102,292
Prepaid items	191	191	2,677			3,059
<i>Total current assets</i>	<u>235,419</u>	<u>159,820</u>	<u>61,009</u>	<u>483,488</u>	<u>306,921</u>	<u>1,246,657</u>
Noncurrent assets-capital assets:						
Furniture, fixtures and equipment	34,529	4,735	217,700			256,964
Less: Accumulated depreciation	<u>(21,969)</u>	<u>(4,332)</u>	<u>(144,943)</u>			<u>(171,244)</u>
<i>Total noncurrent assets-capital assets</i>	<u>12,560</u>	<u>403</u>	<u>72,757</u>	<u>0</u>	<u>0</u>	<u>85,720</u>
<b>TOTAL ASSETS</b>	<u>247,979</u>	<u>160,223</u>	<u>133,766</u>	<u>483,488</u>	<u>306,921</u>	<u>1,332,377</u>
<b>LIABILITIES:</b>						
Current liabilities:						
Accounts payable	23,265	2,360	29,059	1,436		56,120
Accrued wages and benefits	2,608	3,509	6,262			12,379
Due to other funds	159	63	40			262
Due to other governments	3,217	3,769	6,252			13,238
Claims payable				72,242	18,997	91,239
Compensated absences payable	623	3,574	5,225			9,422
<i>Total current liabilities</i>	<u>29,872</u>	<u>13,275</u>	<u>46,838</u>	<u>73,678</u>	<u>18,997</u>	<u>182,660</u>
Noncurrent liabilities:						
Compensated absences payable	10,791	61,886	90,466			163,143
<i>Total noncurrent liabilities</i>	<u>10,791</u>	<u>61,886</u>	<u>90,466</u>	<u>0</u>	<u>0</u>	<u>163,143</u>
<b>TOTAL LIABILITIES</b>	<u>40,663</u>	<u>75,161</u>	<u>137,304</u>	<u>73,678</u>	<u>18,997</u>	<u>345,803</u>
<b>NET ASSETS:</b>						
Invested in capital assets, net of related debt	12,560	403	72,757	0	0	85,720
Unrestricted	194,756	84,659	(76,295)	409,810	287,924	900,854
<b>TOTAL NET ASSETS</b>	<u>\$ 207,316</u>	<u>\$ 85,062</u>	<u>\$ (3,538)</u>	<u>\$ 409,810</u>	<u>\$ 287,924</u>	<u>\$ 986,574</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS NONMAJOR INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTALS
<b>Operating Revenues:</b>						
Charges for services	\$ 1,440,719	\$ 477,755	\$ 504,059	\$ 2,012,152	\$ 447,952	\$ 4,882,637
Other operating revenues	<u>4,233</u>	<u></u>	<u>12,940</u>	<u></u>	<u></u>	<u>17,173</u>
<i>Total Operating Revenues</i>	1,444,952	477,755	516,999	2,012,152	447,952	4,899,810
<b>Operating Expenses:</b>						
Personal services	155,727	183,151	299,146			638,024
Contractual services	2,504	8,909	57,338	49,897	88,343	206,991
Materials and supplies	1,439,512	2,037	331,641			1,773,190
Insurance claims				1,954,706	471,685	2,426,391
Other operating expenses	61,731	410,815	156,045			628,591
Depreciation expense	<u>4,370</u>	<u>799</u>	<u>22,539</u>	<u></u>	<u></u>	<u>27,708</u>
<i>Total Operating Expenses</i>	<u>1,663,844</u>	<u>605,711</u>	<u>866,709</u>	<u>2,004,603</u>	<u>560,028</u>	<u>5,700,895</u>
<i>Operating Income (Loss)</i>	(218,892)	(127,956)	(349,710)	7,549	(112,076)	(801,085)
<b>Non-Operating Revenues (Expenses):</b>						
Sale of capital assets	<u>105</u>	<u></u>	<u>722</u>	<u></u>	<u></u>	<u>827</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>105</u>	<u>0</u>	<u>722</u>	<u>0</u>	<u>0</u>	<u>827</u>
<i>Income (Loss) Before Transfers</i>	(218,787)	(127,956)	(348,988)	7,549	(112,076)	(800,258)
Transfers-in from other funds	<u>253,000</u>	<u>135,000</u>	<u>325,000</u>	<u>125,000</u>	<u>400,000</u>	<u>1,238,000</u>
<i>Change in Net Assets</i>	34,213	7,044	(23,988)	132,549	287,924	437,742
<i>Net Assets at Beginning of Year</i>	<u>173,103</u>	<u>78,018</u>	<u>20,450</u>	<u>277,261</u>	<u>0</u>	<u>548,832</u>
<i>Net Assets at End of Year</i>	<u>\$ 207,316</u>	<u>\$ 85,062</u>	<u>\$ (3,538)</u>	<u>\$ 409,810</u>	<u>\$ 287,924</u>	<u>\$ 986,574</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS NONMAJOR INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTAL
<u>Cash flows from operating activities:</u>						
Cash received from customers	\$ 1,441,236	\$ 477,690	\$ 502,866	\$ 1,668,753	\$ 447,952	\$ 4,538,497
Cash paid to suppliers / contractors	(1,544,740)	(412,959)	(546,784)	(49,873)	(88,343)	(2,642,699)
Cash paid to employees	(160,854)	(188,440)	(310,028)			(659,322)
Cash paid for claims				(1,964,015)	(452,688)	(2,416,703)
Other operating revenues	7,094	2,238	14,664			23,996
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(257,264)</b>	<b>(121,471)</b>	<b>(339,282)</b>	<b>(345,135)</b>	<b>(93,079)</b>	<b>(1,156,231)</b>
<u>Cash flows from noncapital financing activities:</u>						
Transfers in from other funds	253,000	135,000	325,000	125,000	400,000	1,238,000
<b>NET CASH PROVIDED BY NON- CAPITAL FINANCING ACTIVITIES</b>	<b>253,000</b>	<b>135,000</b>	<b>325,000</b>	<b>125,000</b>	<b>400,000</b>	<b>1,238,000</b>
<u>Cash flows from capital and related financing activities:</u>						
Acquisition and construction of capital assets	(11,990)		(11,615)			(23,605)
Proceeds from the sale of capital assets	105		722			827
<b>NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(11,885)</b>	<b>0</b>	<b>(10,893)</b>	<b>0</b>	<b>0</b>	<b>(22,778)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(16,149)</b>	<b>13,529</b>	<b>(25,175)</b>	<b>(220,135)</b>	<b>306,921</b>	<b>58,991</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>118,977</b>	<b>111,050</b>	<b>41,098</b>	<b>703,623</b>	<b>0</b>	<b>974,748</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 102,828</b>	<b>\$ 124,579</b>	<b>\$ 15,923</b>	<b>\$ 483,488</b>	<b>\$ 306,921</b>	<b>\$ 1,033,739</b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CASH FLOWS NONMAJOR INTERNAL SERVICE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2004

	CENTRAL PURCHASING	MAILROOM	GARAGE	PRESCRIPTION SELF- INSURANCE	DENTAL SELF- INSURANCE	TOTAL
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:						
OPERATING INCOME (LOSS)	\$ (218,892)	\$ (127,956)	\$ (349,710)	\$ 7,549	\$ (112,076)	\$ (801,085)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	4,370	799	22,539			27,708
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	1,756		(7,356)			(5,600)
(Increase) decrease in due from other funds	6,032	2,903	9,127			18,062
(Increase) decrease in due from other governments	(4,410)	(730)	(1,240)			(6,380)
(Increase) decrease in materials and supplies inventory	(1,994)					(1,994)
(Increase) decrease in prepaid expenditures	(191)	(191)	(2,677)			(3,059)
Increase (decrease) in accounts payables	(37,212)	(69)	(8,249)	24		(45,506)
Increase (decrease) in accrued wages	(5,127)	(5,289)	(10,882)			(21,298)
Increase (decrease) in due to other funds	(66)	(210)	40	(337,187)		(337,423)
Increase (decrease) in due to other governments	117	289	358	(6,212)		(5,448)
Increase (decrease) in claims payable				(9,309)	18,997	9,688
Increase (decrease) in current portion of compensated absences	(1,647)	8,983	8,768			16,104
Total adjustments	(38,372)	6,485	10,428	(352,684)	18,997	(355,146)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (257,264)	\$ (121,471)	\$ (339,282)	\$ (345,135)	\$ (93,079)	\$ (1,156,231)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

CENTRAL PURCHASING	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 1,001,000	\$ 1,401,000	\$ 1,441,236	\$ 40,236
Other operating revenues	<u>4,000</u>	<u>4,000</u>	<u>7,094</u>	<u>3,094</u>
TOTAL OPERATING REVENUES	1,005,000	1,405,000	1,448,330	43,330
OPERATING EXPENSES:				
Personal services	167,787	162,689	160,854	1,835
Contractual services	4,000	3,200	2,504	696
Materials and supplies	1,006,250	1,499,340	1,478,544	20,796
Other operating expenses	75,584	64,481	63,692	789
Capital outlay	<u>0</u>	<u>11,990</u>	<u>11,990</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,253,621</u>	<u>1,741,700</u>	<u>1,717,584</u>	<u>24,116</u>
OPERATING INCOME (LOSS)	(248,621)	(336,700)	(269,254)	67,446
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets	<u>0</u>	<u>0</u>	<u>105</u>	<u>105</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	105	105
INCOME (LOSS) BEFORE TRANSFERS	(248,621)	(336,700)	(269,149)	67,551
Transfers-in from other funds	<u>253,000</u>	<u>253,000</u>	<u>253,000</u>	<u>0</u>
CHANGE IN NET ASSETS	4,379	(83,700)	(16,149)	67,551
FUND EQUITY AT BEGINNING OF THE YEAR	<u>118,977</u>	<u>118,977</u>	<u>118,977</u>	<u>0</u>
FUND EQUITY AT END OF THE YEAR	<u>\$ 123,356</u>	<u>\$ 35,277</u>	<u>\$ 102,828</u>	<u>\$ 67,551</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

MAILROOM	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 406,205	\$ 406,205	\$ 477,690	\$ 71,485
Other operating revenues	<u>0</u>	<u>0</u>	<u>2,238</u>	<u>2,238</u>
TOTAL OPERATING REVENUES	406,205	406,205	479,928	73,723
OPERATING EXPENSES:				
Personal services	187,651	188,440	188,440	0
Contractual services	9,500	9,300	8,909	391
Materials and supplies	2,200	2,400	2,247	153
Other operating expenses	<u>383,560</u>	<u>415,580</u>	<u>401,439</u>	<u>14,141</u>
TOTAL OPERATING EXPENSES	<u>582,911</u>	<u>615,720</u>	<u>601,035</u>	<u>14,685</u>
OPERATING INCOME (LOSS)	(176,706)	(209,515)	(121,107)	88,408
NON-OPERATING REVENUES (EXPENSES):				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	(176,706)	(209,515)	(121,107)	88,408
Transfers-in from other funds	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>	<u>0</u>
CHANGE IN NET ASSETS	(41,706)	(74,515)	13,893	88,408
FUND EQUITY AT BEGINNING OF THE YEAR	109,195	109,195	109,195	0
Unexpended Prior Year Encumbrances	<u>1,491</u>	<u>1,491</u>	<u>1,491</u>	<u>0</u>
FUND EQUITY AT END OF THE YEAR	<u>\$ 68,980</u>	<u>\$ 36,171</u>	<u>\$ 124,579</u>	<u>\$ 88,408</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

GARAGE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
OPERATING REVENUES:				
Charges for services	\$ 430,000	\$ 532,560	\$ 502,866	\$ (29,694)
Other operating revenues	<u>0</u>	<u>14,650</u>	<u>14,664</u>	<u>14</u>
TOTAL OPERATING REVENUES	430,000	547,210	517,530	(29,680)
OPERATING EXPENSES:				
Personal services	304,700	312,599	310,028	2,571
Contractual services	48,000	73,000	68,286	4,714
Materials and supplies	265,000	324,500	319,079	5,421
Other operating expenses	154,856	157,233	149,473	7,760
Capital outlay	<u>0</u>	<u>12,021</u>	<u>11,615</u>	<u>406</u>
TOTAL OPERATING EXPENSES	<u>772,556</u>	<u>879,353</u>	<u>858,481</u>	<u>20,872</u>
OPERATING INCOME (LOSS)	(342,556)	(332,143)	(340,951)	(8,808)
NON-OPERATING REVENUES (EXPENSES):				
Sale of fixed assets	<u>1,000</u>	<u>1,000</u>	<u>722</u>	<u>(278)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	1,000	1,000	722	(278)
INCOME (LOSS) BEFORE TRANSFERS	(341,556)	(331,143)	(340,229)	(9,086)
Transfers-in from other funds	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>0</u>
CHANGE IN NET ASSETS	(16,556)	(6,143)	(15,229)	(9,086)
FUND EQUITY AT BEGINNING OF THE YEAR	30,410	30,410	30,410	0
Unexpended Prior Year Encumbrances	<u>742</u>	<u>742</u>	<u>742</u>	<u>0</u>
FUND EQUITY AT END OF THE YEAR	<u>\$ 14,596</u>	<u>\$ 25,009</u>	<u>\$ 15,923</u>	<u>\$ (9,086)</u>

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

PRESCRIPTION SELF-INSURANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 2,090,000	\$ 2,090,000	\$ 1,668,753	\$ (421,247)
TOTAL OPERATING REVENUES	2,090,000	2,090,000	1,668,753	(421,247)
OPERATING EXPENSES:				
Contractual services	49,873	49,873	49,873	0
Insurance claims	1,984,502	1,984,502	1,964,015	20,487
TOTAL OPERATING EXPENSES	2,034,375	2,034,375	2,013,888	20,487
OPERATING INCOME (LOSS)	55,625	55,625	(345,135)	(400,760)
NON-OPERATING REVENUES (EXPENSES):				
	0	0	0	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	55,625	55,625	(345,135)	(400,760)
Transfers-in from other funds	125,000	125,000	125,000	0
CHANGE IN NET ASSETS	180,625	180,625	(220,135)	(400,760)
FUND EQUITY AT BEGINNING OF THE YEAR	703,623	703,623	703,623	0
FUND EQUITY AT END OF THE YEAR	\$ 884,248	\$ 884,248	\$ 483,488	\$ (400,760)

# LAKE COUNTY, OHIO

## SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL NONMAJOR INTERNAL SERVICE FUNDS

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2004

DENTAL SELF-INSURANCE	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OPERATING REVENUES:				
Charges for services	\$ 802,000	\$ 802,000	\$ 447,952	\$ (354,048)
TOTAL OPERATING REVENUES	802,000	802,000	447,952	(354,048)
OPERATING EXPENSES:				
Contractual services	88,343	88,343	88,343	0
Insurance claims	713,657	713,657	452,688	260,969
TOTAL OPERATING EXPENSES	802,000	802,000	541,031	260,969
OPERATING INCOME (LOSS)	0	0	(93,079)	(93,079)
NON-OPERATING REVENUES (EXPENSES):				
				0
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS	0	0	(93,079)	(93,079)
Transfers-in from other funds	400,000	400,000	400,000	0
CHANGE IN NET ASSETS	400,000	400,000	306,921	(93,079)
FUND EQUITY AT BEGINNING OF THE YEAR	0	0	0	0
FUND EQUITY AT END OF THE YEAR	\$ 400,000	\$ 400,000	\$ 306,921	\$ (93,079)

# ***LAKE COUNTY, OHIO***

## **AGENCY FUNDS**

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Agency Funds are established to account for assets received and held by the County acting in the capacity of a custodian. They do not purport to present the financial position or results of operations of the related entities.

**PAYROLL AGENCY FUNDS:** These funds include payroll control which are ministerial in nature. (i.e. Federal Withholding Tax, Workers' Compensation)

**UNDIVIDED TAX FUNDS:** The Undivided Tax Funds account for all undivided taxes collected by the County and their distribution to the proper beneficiaries.

**OTHER AGENCY FUNDS:** The Other Agency Funds account for all other monies held by the County as custodian.

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	ALL AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR (restated)	ADDITIONS	DEDUCTIONS	
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 23,012,534	\$ 420,324,424	\$ 416,682,504	\$ 26,654,454
Cash and cash equivalents - non-pooled cash	5,733,532	63,888,652	64,260,958	5,361,226
Receivables:				
Taxes	256,853,896	281,582,805	256,853,896	281,582,805
Special assessments	5,108,034	5,297,878	5,108,034	5,297,878
Due from other governments	<u>2,065,364</u>	<u>2,114,042</u>	<u>2,065,364</u>	<u>2,114,042</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 292,773,360</u></b>	<b><u>\$ 773,207,801</u></b>	<b><u>\$ 744,970,756</u></b>	<b><u>\$ 321,010,405</u></b>
<b>LIABILITIES:</b>				
Due to other governments	\$ 277,490,301	\$ 667,628,555	\$ 639,606,195	\$ 305,512,661
Other liabilities	<u>15,283,059</u>	<u>105,579,246</u>	<u>105,364,561</u>	<u>15,497,744</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 292,773,360</u></b>	<b><u>\$ 773,207,801</u></b>	<b><u>\$ 744,970,756</u></b>	<b><u>\$ 321,010,405</u></b>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	PAYROLL AGENCY FUNDS			BALANCE AT END OF YEAR
	BALANCE AT BEGINNING OF YEAR (restated)	ADDITIONS	DEDUCTIONS	
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 9,544,871	\$ 43,687,877	\$ 41,096,580	\$ 12,136,168
TOTAL ASSETS	\$ 9,544,871	\$ 43,687,877	\$ 41,096,580	\$ 12,136,168
LIABILITIES:				
Other liabilities	\$ 9,544,871	\$ 43,687,877	\$ 41,096,580	\$ 12,136,168
TOTAL LIABILITIES	\$ 9,544,871	\$ 43,687,877	\$ 41,096,580	\$ 12,136,168

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2004

(Continued)

	UNDIVIDED TAX AGENCY FUNDS			
	BALANCE AT BEGINNING OF YEAR	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
ASSETS:				
Equity in pooled cash and cash equivalents	\$ 11,013,351	\$ 369,898,928	\$ 366,649,588	\$ 14,262,691
Receivables:				
Taxes	256,853,896	281,582,805	256,853,896	281,582,805
Special assessments	5,108,034	5,297,878	5,108,034	5,297,878
Due from other governments	<u>2,065,364</u>	<u>2,114,042</u>	<u>2,065,364</u>	<u>2,114,042</u>
<b>TOTAL ASSETS</b>	<u>\$ 275,040,645</u>	<u>\$ 658,893,653</u>	<u>\$ 630,676,882</u>	<u>\$ 303,257,416</u>
LIABILITIES:				
Due to other governments	<u>\$ 275,040,645</u>	<u>\$ 658,893,653</u>	<u>\$ 630,676,882</u>	<u>\$ 303,257,416</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 275,040,645</u>	<u>\$ 658,893,653</u>	<u>\$ 630,676,882</u>	<u>\$ 303,257,416</u>

# LAKE COUNTY, OHIO

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2004

		OTHER AGENCY FUNDS		
	BALANCE AT BEGINNING OF YEAR (restated)	ADDITIONS	DEDUCTIONS	BALANCE AT END OF YEAR
<b>ASSETS:</b>				
Equity in pooled cash and cash equivalents	\$ 2,454,312	\$ 8,737,619	\$ 8,936,336	\$ 2,255,595
Cash and cash equivalents - non-pooled cash	5,733,532	63,888,652	64,260,958	5,361,226
<b>TOTAL ASSETS</b>	<b>\$ 8,187,844</b>	<b>\$ 72,626,271</b>	<b>\$ 73,197,294</b>	<b>\$ 7,616,821</b>
<b>LIABILITIES:</b>				
Due to other governments	\$ 2,449,656	8,734,902	8,929,313	\$ 2,255,245
Other liabilities	5,738,188	63,891,369	64,267,981	5,361,576
<b>TOTAL LIABILITIES</b>	<b>\$ 8,187,844</b>	<b>\$ 72,626,271</b>	<b>\$ 73,197,294</b>	<b>\$ 7,616,821</b>

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# STATISTICAL s e c t i o n

Lake County, Ohio 2004  
Comprehensive Annual Financial Report

Prepared by the Lake County Auditor's Office

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# LAKE COUNTY, OHIO

## GENERAL FUND REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION

### LAST TEN FISCAL YEARS (Amounts in 000'S)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
REVENUES:					
Taxes	\$ 21,578	\$ 22,341	\$ 23,184	\$ 26,085	\$ 26,405
Fees and charges for services	6,369	6,210	6,000	6,023	6,065
Licenses and permits	229	263	313	344	351
Fines and forfeitures	130	136	149	172	166
Intergovernmental	3,444	3,661	3,780	4,015	4,409
Investment earnings	4,849	4,885	5,226	5,932	5,831
Miscellaneous	<u>965</u>	<u>993</u>	<u>1,184</u>	<u>1,429</u>	<u>1,135</u>
TOTAL REVENUES	<u>\$ 37,564</u>	<u>\$ 38,489</u>	<u>\$ 39,836</u>	<u>\$ 44,000</u>	<u>\$ 44,362</u>
EXPENDITURES:					
Current:					
General government	\$ 7,500	\$ 7,271	\$ 7,686	\$ 7,986	\$ 8,467
Judicial and public safety	15,571	16,342	16,812	17,580	18,937
Public works	198	216	217	250	210
Human services	594	619	626	602	585
Health	27	32	317	295	133
Community and economic development	52	65	68	73	96
Fringe benefits and insurance (1)	4,572	4,912	5,279	5,419	6,127
Capital outlay (1)	<u>1,381</u>	<u>898</u>	<u>737</u>	<u>966</u>	<u>1,211</u>
TOTAL EXPENDITURES	<u>\$ 29,895</u>	<u>\$ 30,355</u>	<u>\$ 31,742</u>	<u>\$ 33,171</u>	<u>\$ 35,766</u>

(1) Beginning in 2002, Fringe Benefits and Insurance and Capital Outlay were included in their respective expenditure functions.

Source: Lake County Auditor's Office

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	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
REVENUES:					
Taxes	\$ 27,104	\$ 28,149	\$ 27,807	\$ 29,323	\$ 31,217
Fees and charges for services	5,880	7,723	8,132	7,593	7,075
Licenses and permits	316	433	470	474	485
Fines and forfeitures	192	195	193	183	185
Intergovernmental	4,515	4,257	5,022	5,115	5,091
Investment earnings	9,541	6,930	3,120	1,939	1,937
Miscellaneous	<u>1,116</u>	<u>1,353</u>	<u>1,720</u>	<u>2,272</u>	<u>2,883</u>
TOTAL REVENUES	<u>\$ 48,664</u>	<u>\$ 49,040</u>	<u>\$ 46,464</u>	<u>\$ 46,899</u>	<u>\$ 48,873</u>
EXPENDITURES:					
Current:					
General government	\$ 8,602	\$ 9,222	\$ 10,982	\$ 11,149	\$ 13,459
Judicial and public safety	19,832	22,133	28,587	28,944	31,504
Public works	227	236	342	332	314
Human services	633	848	1,006	1,050	950
Health	195	150	215	156	122
Community and economic development	114	124	148	166	165
Fringe benefits and insurance (1)	5,851	7,187	0	0	0
Capital outlay (1)	<u>496</u>	<u>820</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 35,980</u>	<u>\$ 40,720</u>	<u>\$ 41,280</u>	<u>\$ 41,797</u>	<u>\$ 46,514</u>

# LAKE COUNTY, OHIO

## PROPERTY TAX LEVIES AND COLLECTIONS REAL, PUBLIC UTILITY AND TANGIBLE PERSONAL PROPERTY (1)

### LAST TEN FISCAL YEARS

TAX YEAR	FISCAL YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS
1994/1995	1995	\$29,655,620	\$28,969,716	97.7%	\$ 520,963	\$ 29,490,679
1995/1996	1996	30,935,526	29,129,338	94.2%	579,459	29,708,797
1996/1997	1997	33,156,482	31,286,650	94.4%	528,332	31,814,982
1997/1998	1998	37,831,514	35,940,365	95.0%	554,634	36,494,999
1998/1999	1999	43,757,385	41,443,190	94.7%	699,718	42,142,908
1999/2000	2000	44,638,293	42,398,704	95.0%	1,738,307	44,137,011
2000/2001	2001	46,958,173	44,673,296	95.1%	1,648,694	46,321,990
2001/2002	2002	43,395,269	40,263,669	92.8%	1,596,040	41,859,709
2002/2003	2003	43,649,157	41,385,392	94.8%	1,753,178	43,138,570
2003/2004	2004	45,313,687	43,297,827	95.5%	1,654,868	44,952,695

(1) Do not equal amounts in financial statements due to State Reimbursements.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### LAST TEN FISCAL YEARS

(Amounts in 000's)

Fiscal Year	REAL PROPERTY		PUBLIC UTILITY PROPERTY		PERSONAL PROPERTY		TOTAL		RATIO
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1995	\$3,120,455	\$8,915,586	\$777,577	\$777,577	\$486,467	\$1,945,868	\$4,384,499	\$11,639,031	38%
1996	3,178,667	9,081,906	781,362	781,362	492,814	1,971,256	4,452,843	11,834,524	38%
1997	3,255,319	9,300,911	770,713	770,713	554,331	2,217,324	4,580,363	12,288,948	37%
1998	3,750,452	10,715,577	767,735	767,735	587,812	2,351,248	5,105,999	13,834,560	37%
1999	3,838,587	10,967,391	767,974	767,974	635,695	2,542,781	5,242,256	14,278,146	37%
2000	3,919,470	11,198,486	673,328	673,328	629,532	2,518,127	5,222,330	14,389,941	36%
2001	4,405,080	12,585,944	655,943	655,943	623,371	2,493,482	5,684,394	15,735,369	36%
2002	4,492,816	12,836,618	354,137	354,137	611,403	2,445,612	5,458,356	15,636,367	35%
2003	4,588,079	13,108,796	416,686	416,686	564,500	2,257,999	5,569,265	15,783,481	35%
2004	5,376,660	15,361,888	385,590	385,590	490,145	1,960,580	6,252,395	17,708,058	35%

(1) Estimated Actual Value is calculated by dividing the Assessed Value by the assessment percentage. The percentages for 2004 are 35 percent for all Real Property, 100 percent for Public Utility Property, and 25 percent for Tangible Personal Property.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS

### LAST TEN FISCAL YEARS (PER \$1,000 OF ASSESSED VALUE)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	3.40	3.40	3.40	3.40	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.20	.20	.20	.20	.20
Senior Citizens	<u>.20</u>	<u>.20</u>	<u>.20</u>	<u>.30</u>	<u>.30</u>
TOTAL RATES	8.50	8.50	8.50	8.60	10.10
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	71.92	76.50	76.30	77.10	77.10
Kirtland Local (A)	70.07	69.62	69.04	67.69	67.69
Madison Local (A)	58.79	58.64	58.47	58.42	58.42
Mentor Exempt	62.95	62.95	67.45	67.21	67.21
Painesville City (A)	75.04	74.84	74.59	73.58	72.68
Painesville Township (A)	53.56	53.42	55.10	54.53	54.53
Perry Local (A)	45.70	45.70	45.70	45.75	45.75
Wickliffe Local	53.39	53.39	60.14	60.01	60.01
Willoughby-Eastlake	48.01	47.41	47.62	46.71	46.71
<u>CORPORATIONS</u>					
Eastlake	10.12	10.42	10.42	10.42	10.42
Kirtland	10.20	10.20	11.05	11.05	11.05
Mentor	6.10	6.05	6.05	6.00	4.50
Mentor-on-the-Lake	19.50	19.50	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	9.05	9.05	9.05	8.60	7.40
Willoughby	6.55	6.55	6.55	6.29	7.19
Willoughby Hills	8.00	8.00	7.80	7.80	7.80
Willowick	19.60	20.97	20.97	19.94	19.94
<u>VILLAGES</u>					
Fairport Harbor	11.40	11.05	11.05	6.66	10.06
Grand River	3.00	3.00	3.00	3.00	7.50
Kirtland Hills	23.00	23.00	23.00	23.00	23.00
Lakeline	11.00	11.00	11.00	11.00	11.00
Madison (B)	13.23	13.23	13.23	13.23	13.23
North Perry (C)	7.20	7.20	7.20	7.20	8.20
Perry (C)	13.20	13.20	13.20	13.20	14.20
Timberlake	13.00	13.00	13.00	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

(Continued)

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>COUNTY UNITS</u>					
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Mental Retardation Board	4.90	4.90	4.90	4.90	4.90
ADAMHS Board	1.60	1.60	1.60	1.60	1.60
Narcotics	.30	.30	.30	.30	.30
Child Welfare	.70	.70	.70	.70	.70
Regional Forensic Lab	.30	.30	.30	.30	.30
Senior Citizens	<u>.30</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>	<u>.30</u>
TOTAL RATES	10.20	10.20	10.20	10.20	10.20
<u>SCHOOL DISTRICTS</u>					
Fairport Harbor (A)	76.47	76.67	76.73	76.62	78.59
Kirtland Local (A)	71.02	69.18	69.10	68.67	72.49
Madison Local (A)	58.78	57.57	57.02	56.97	56.35
Mentor Exempt	66.87	66.84	66.79	66.77	69.62
Painesville City (A)	78.68	78.65	78.58	78.58	78.53
Painesville Township (A)	54.01	53.80	53.84	53.71	53.17
Perry Local (A)	45.70	45.70	45.70	45.70	45.70
Wickliffe Local	59.92	60.11	61.31	61.38	61.38
Willoughby-Eastlake	46.43	45.84	45.77	45.59	47.39
<u>CORPORATIONS</u>					
Eastlake	10.80	10.80	10.80	10.80	10.80
Kirtland	11.05	11.05	11.05	11.05	11.05
Mentor	4.50	4.50	4.50	4.50	4.50
Mentor-on-the-Lake	24.00	24.00	24.00	24.00	24.00
Painesville	3.70	3.70	3.70	3.70	3.70
Wickliffe	7.40	7.40	7.40	7.40	7.40
Willoughby	7.19	6.91	6.91	6.89	6.79
Willoughby Hills	7.80	7.40	7.40	7.40	7.40
Willowick	19.94	19.94	19.50	19.50	19.50
<u>VILLAGES</u>					
Fairport Harbor	10.56	10.49	9.56	9.56	9.56
Grand River	7.50	7.50	7.50	7.50	7.50
Kirtland Hills	23.00	23.00	23.00	23.00	20.00
Lakeline	11.00	11.00	11.00	11.00	6.00
Madison (B)	9.43	9.43	9.43	9.43	9.43
North Perry (C)	8.20	8.20	8.20	11.10	11.10
Perry (C)	14.20	14.20	14.20	14.10	14.10
Timberlake	13.00	13.00	13.00	13.00	13.00
Waite Hill	13.00	13.00	13.00	13.00	13.00

# LAKE COUNTY, OHIO

## PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS

### LAST TEN FISCAL YEARS (PER \$1,000 OF ASSESSED VALUE) (CONTINUED)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40
Leroy	13.45	14.95	14.95	10.95	10.95
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.70	10.70
Perry	7.20	7.20	7.20	7.20	7.20
<u>LIBRARIES</u>					
Mentor	.50	.50	.50	.50	.625
Morley	1.00	1.00	1.00	1.00	1.00
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	.30	.30	.30	.30	.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDISIVIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	3.00	3.00	3.00	3.00	4.00

(A) Includes millage for Auburn Joint Vocational School

(B) Includes millage for Madison Fire District

(C) Includes millage for Perry Library District and Perry Fire District

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	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>TOWNSHIPS</u>					
Concord	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40	\$ 9.40
Leroy	10.95	11.00	11.00	11.90	11.90
Madison (B)	21.63	21.63	21.63	21.63	21.63
Painesville	10.70	10.70	10.70	10.70	10.15
Perry	8.20	8.20	8.20	11.10	11.10
<u>LIBRARIES</u>					
Mentor	.625	.625	.625	.625	.625
Morley	1.00	1.00	2.00	1.90	1.80
Perry	.60	.60	.60	.60	.60
Wickliffe	1.20	1.20	1.20	1.20	1.20
Willoughby-Eastlake	1.30	1.30	1.30	1.30	1.30
<u>PORT AUTHORITY</u>					
Fairport Harbor	.56	.56	.56	.56	.56
<u>OTHER POLITICAL SUBDISIVIONS</u>					
Lake Metro Parks	2.30	2.30	2.30	2.30	2.30
Lakeland Community College	3.20	3.20	3.20	3.20	3.20
Auburn Joint Vocational School	1.50	1.50	1.50	1.50	1.50
Lake County School Financing District	4.90	4.90	4.90	4.90	4.90
Madison Fire District	6.48	6.48	6.48	6.48	6.48
Perry Fire District	4.00	4.00	4.00	6.90	6.90

# **LAKE COUNTY, OHIO**

## **SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**

### **LAST TEN FISCAL YEARS**

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<b>FISCAL YEAR</b>	<b>CURRENT ASSESSMENTS DUE</b>	<b>CURRENT ASSESSMENTS COLLECTED</b>	<b>RATIO OF COLLECTIONS TO AMOUNT DUE</b>	<b>TOTAL DELINQUENT OUTSTANDING(1)</b>
1995	\$605,237	\$584,393	97%	\$ 63,901
1996	630,069	605,487	96%	68,133
1997	728,465	706,840	97%	52,101
1998	742,915	667,591	90%	110,870
1999	664,024	640,803	96%	103,712
2000	559,196	544,202	97%	112,406
2001	631,096	599,524	95%	94,348
2002	718,525	644,701	90%	155,883
2003	884,788	815,968	92%	205,535
2004	812,201	735,574	91%	61,836

(1) Delinquent Special Assessments are comprised of Waterline and Sewerline Improvement Assessments

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## COMPUTATION OF LEGAL DEBT MARGIN

DECEMBER 31, 2004

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TOTAL OF ALL COUNTY DEBT OUTSTANDING		\$110,155,327
<b>DEBT EXEMPT FROM COMPUTATION</b>		
Detention facility bonds	\$4,585,000	
Special assessment bonds	8,427,300	
Ohio Water Development Authority loans	66,156,900	
General obligation bonds paid from:		
Water revenue	3,760,000	
Wastewater revenue	1,627,700	
Other long-term debt payable from:		
Water revenue	50,000	
Wastewater revenue	35,000	
Enterprise funds notes paid from:		
Water revenue	908,427	
Sewer revenue	580,000	
Solid Waste revenue	1,855,000	
<b>TOTAL EXEMPT DEBT</b>		<u>87,985,327</u>
Net debt		\$ 22,170,000
<hr/>		
ASSESSED VALUATION OF COUNTY		\$6,252,395,015
Direct debt limitation – ORC 133.02 and ORC 133.07 (3% of first \$100,000,000 assessed valuation; 1.5% amount in excess of \$100,000,000 but not in excess of \$300,000,000; 2.5% of amount in excess of \$300,000,000)		154,809,875
Less: Net debt (all unvoted)		<u>22,170,000</u>
<b>DIRECT LEGAL DEBT MARGIN (VOTED AND UNVOTED)</b>		<u>\$ 132,639,875</u>
<hr/>		
UNVOTED DEBT LIMITATION (1% OF COUNTY ASSESSED VALUATION)		62,523,950
Less: Net unvoted debt		<u>22,170,000</u>
<b>UNVOTED LEGAL DEBT MARGIN</b>		<u>\$ 40,353,950</u>

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Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

### LAST TEN FISCAL YEARS

Year	Population	Assessed Value	Gross Bonded Debt	(1) Less: Self-Supporting Debt	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1995	223,003	\$4,384,498,668	\$25,402,000	\$11,242,000	\$14,160,000	.32%	63.50
1996	223,301	4,452,843,237	24,760,000	11,385,000	13,375,000	.30%	59.90
1997	223,715	4,580,363,121	23,120,000	10,530,000	12,590,000	.27%	56.28
1998	223,779	5,105,999,168	21,495,000	9,700,000	11,795,000	.23%	52.71
1999	227,145	5,242,255,852	20,765,000	9,775,000	10,990,000	.21%	48.38
2000	227,511	5,222,330,100	22,105,000	10,120,000	11,985,000	.23%	52.68
2001	227,511	5,684,393,889	29,185,000	10,555,000	18,630,000	.33%	81.89
2002	229,004(a)	5,458,356,425	31,315,000	14,435,000	16,880,000	.31%	73.71
2003	229,004(a)	5,569,264,708	28,385,000	13,300,000	15,085,000	.27%	65.87
2004	230,063(a)	6,252,395,015	27,070,000	13,815,000	13,255,000	.21%	57.61

(1) Self-Supporting Debt consists of Revenue Bonds, Special Assessment Bonds and General Obligation Bonds paid from Enterprise Funds Revenue

Source: Lake County Auditor's Office  
U.S. Census Bureau

(a) Estimate

# ***LAKE COUNTY, OHIO***

## **RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES**

### **LAST TEN FISCAL YEARS**

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<u>Year</u>	<u>Principal</u>	<u>Interest And Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
1995	\$ 700,000	\$ 883,606	\$1,583,606	\$29,895,180	5.30%
1996	785,000	912,448	1,697,448	30,355,259	5.59%
1997	785,000	862,526	1,647,526	31,742,438	5.19%
1998	795,000	812,262	1,607,262	33,171,301	4.85%
1999	805,000	761,262	1,566,262	35,765,992	4.38%
2000	1,005,000	818,906	1,823,906	35,979,842	5.07%
2001	1,535,000	989,036	2,524,036	40,719,577	6.20%
2002	1,750,000	989,425	2,739,425	41,280,330	6.64%
2003	1,795,000	895,690	2,690,690	41,796,670	6.44%
2004	1,830,000	798,896	2,628,896	46,513,907	5.65%

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 2004

	NET GENERAL OBLIGATION BONDED DEBT OUTSTANDING (1)	PERCENT APPLICABLE (2)	COUNTY SHARE
<u>DIRECT DEBT</u>			
County of Lake	\$ 13,255,000	100.00%	\$ <u>13,255,000</u>
Total Direct Debt			\$ <u>13,255,000</u>
<u>OVERLAPPING DEBT</u>			
All Cities wholly within Lake County	78,685,576	100.00%	78,685,576
All Villages wholly within Lake County	1,466,600	100.00%	1,466,600
All Townships wholly within Lake County	1,970,614	100.00%	1,970,614
All School Districts wholly within Lake County	48,613,203	100.00%	48,613,203
All Library Districts wholly within Lake County	10,350,000	100.00%	10,350,000
Kirtland Local School District	1,035,000	99.30%	1,027,755
Madison Local School District	7,844,997	99.63%	7,815,971
Mentor Exempted Village School District	21,081,660	99.75%	21,028,956
Painesville Township Local School District	8,370,000	99.44%	<u>8,323,128</u>
Total Overlapping Debt			<u>179,281,803</u>
Total Net Direct and Overlapping Debt			<u>\$192,536,803</u>

(1) Per confirmation with respective entities. Amount excludes general obligation debt reported in enterprise funds.

(2) Determined, on a percentage basis, by dividing the amount of assessed valuation of the political subdivision's territory that is within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## SCHEDULE OF ENTERPRISE BOND COVERAGE

DECEMBER 31, 2004

<u>Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available For Debt Serv.</u>	<u>Enterprise G.O. Debt Prin &amp; Int</u>	<u>OWDA Prin &amp; Int</u>	<u>Total</u>	<u>Coverage</u>
<u>Wastewater Fund Bond Coverage:</u>							
2004	\$15,007,357	\$9,357,656	\$5,649,701	\$ 134,117	\$3,864,099	\$3,998,216	1.41
2003	14,610,899	8,683,571	5,927,328	189,352	4,221,399	4,410,751	1.34
2002	14,558,052	8,351,098	6,206,954	97,929	4,399,744	4,497,673	1.38
2001	13,150,162	8,186,574	4,963,588	91,642	4,494,185	4,585,827	1.08
2000	10,450,033	8,394,592	2,055,441	112,626	3,221,033	3,333,659	0.62
1999	10,786,882	7,832,925	2,953,957	119,605	1,973,651	2,093,256	1.41
1998	10,843,687	7,537,352	3,306,335	135,092	2,098,659	2,233,751	1.48
1997	10,466,368	7,584,380	2,881,988	184,777	2,149,401	2,334,178	1.23
1996	10,502,795	7,292,252	3,210,543	221,830	2,149,401	2,371,231	1.35
1995	10,393,652	7,023,837	3,369,815	231,660	2,246,764	2,478,424	1.36
<u>Water Fund Bond Coverage:</u>							
2004	\$18,793,610	\$7,324,421	\$11,469,189	\$ 691,546	\$7,448,794	\$8,140,340	1.41
2003	18,788,736	6,993,407	11,795,329	696,469	8,084,148	8,780,617	1.34
2002	19,438,081	6,622,000	12,816,081	5,660,719(2)	8,850,171	14,510,890	0.88
2001	14,997,332	6,461,923	8,535,409	782,050	8,875,197	9,657,247	0.88
2000	15,011,933	5,905,364	9,106,569	785,517	8,875,197	9,660,714	0.94
1999	16,236,758	6,297,251	9,939,507	787,278	8,875,197	9,662,475	1.03
1998	16,078,558	5,998,740	10,079,818	818,846	8,875,197	9,694,043	1.04
1997	15,428,006	5,915,711	9,512,295	824,047	8,875,196	9,699,243	.98
1996	15,488,240	5,775,529	9,712,711	825,268	8,875,196	9,700,464	1.00
1995	15,246,995	5,434,771	9,812,224	826,444	8,875,196	9,701,640	1.01

(1) Operating expenses exclude depreciation

(2) General obligation payments include defeasance of bond; payment of \$4.7 million (see Note H).

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES

### LAST TEN FISCAL YEARS (Amount in 000's)

Fiscal Year	New Construction (1)			Bank Deposits at December 31	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1995	\$125,236,970	\$99,269,430	\$224,506,400(3)	\$22,458,573	\$2,295,964,830	\$824,490,000	\$268,536,450
1996	130,056,143	115,874,628	245,930,771	27,068,211	2,349,342,560	829,323,980	312,995,400
1997	121,729,914	115,856,571	237,586,485	53,941,971	2,400,031,220	855,288,170	316,998,780
1998	110,614,600	69,072,229	179,686,829	58,904,596	2,862,142,010	888,309,870	347,392,840
1999	125,998,315	89,641,143	215,639,458	57,816,942	2,914,634,560	923,952,420	354,398,130
2000	140,918,229	54,695,714	195,613,943	61,942,764	2,973,944,680	945,525,370	374,056,000
2001	166,816,058	116,993,143	283,809,201	63,893,769	3,370,167,850	1,034,912,510	392,140,790
2002	142,748,914	96,372,486	239,121,400	95,760,917	3,414,371,440	1,078,445,000	389,906,960
2003	136,365,029	78,170,086	214,535,115	97,238,973	3,474,319,160	1,113,759,380	403,062,480
2004	176,730,515	63,171,744	239,902,259	101,837,959	4,184,511,700	1,192,148,840	496,974,490

(1) Represents assessed value to the extent construction was completed at the tax lien date.

(2) Does not include land and mineral rights.

(3) Includes \$71 million in new construction for the Perry Local School District which received a tax exemption.

Sources: Lake County Auditor's Office  
Federal Reserve Bank of Cleveland

# LAKE COUNTY, OHIO

## PRINCIPAL TAXPAYERS

DECEMBER 31, 2004

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
<u>Real, Excluding Public Utility</u>			
Simon Property Group LP	Developer of Great Lakes Mall	\$ 25,900,140	0.41%
Avery Dennison Corporation	Manufacturer of pressure-sensitive adhesives, papers, foils & films	12,990,760	0.21%
Lubrizol Corporation	Manufacturer of chemical additives for fuels, lubricants	12,349,570	0.20%
Steris Corporation	Provider of infection, contamination prevention systems & products	9,135,760	0.15%
Inland Southeast	Retail developer	8,650,000	0.14%
First Interstate	Developer of Willoughby Commons & Creekside Commons Shopping Centers	8,402,930	0.13%
Points East Enterprise	Developer of Points East Shopping Center	7,013,210	0.11%
Osborne, Jerome T.	Contractor and developer	6,269,380	0.10%
Millstein, Norman Trustee	Developer of apartment complexes	5,875,380	0.09%
Wal Mart Real Estate	Retail developer	5,786,230	0.09%
<u>Tangible Personal, Excluding Public Utility</u>			
Lubrizol Corporation	Manufacturer of chemical additives for fuels, lubricants	31,951,230	0.51%
Avery Dennison Corporation	Manufacturer of pressure-sensitive adhesives, papers, foils & films	25,054,980	0.40%
PCC Airfoils	Manufacturer of blades, vanes, & vane segments for airline turbine engines	11,385,880	0.18%
GE Quartz	Manufacturer of light bulbs	11,050,620	0.18%
Nupro Company	Manufacturer of commercial valves, filters, billows, chick & metering valves & inline filters	8,138,400	0.13%
ABB Automation	Computer systems for electrical power plants, industrial processes and shipboard automations	8,036,460	0.13%
Parker Hannifin Corporation	Manufacturer of fluid hose products, fittings	6,534,140	0.10%
Steris Corporation	Provider of infection and contamination prevention & therapy support systems	6,132,230	0.10%
Caraustar Custom Packaging	Manufacturer of custom packaging materials, tubes, cores & composite containers	5,052,830	0.08%
Comcast of Massachusetts	Cable television	3,217,440	0.05%
<u>Public Utility (Real and Tangible Personal)</u>			
Cleveland Electric Illuminating	Electric Utility	314,310,260	5.03%
Ohio Edison Company	Electric Utility	52,289,520	0.84%
Ameritech	Telephone Utility	30,569,700	0.49%
American Transmission	Electric Utility	21,232,240	0.34%
Consumers Ohio	Water Utility	14,851,000	0.24%
First Energy Generation	Electric Utility	13,852,000	0.22%
Pennsylvania Power	Electric Utility	12,269,990	0.20%
East Ohio Gas	Natural Gas Utility	6,125,450	0.10%
Western Reserve Telephone	Telephone Utility	5,789,180	0.09%
CEI Co.	Electric Utility	3,885,570	0.06%

Source: Lake County Auditor's Office

# LAKE COUNTY, OHIO

## SYNOPSIS OF INSURANCE

**DECEMBER 31, 2004**

(Continued)

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	ANNUAL DEDUCTIBLE	PREMIUM
<b><u>COMMISSIONERS</u></b>						
Property, General Liability & Auto	County Risk Sharing Authority (CORSA)	CO-0520	5/01/04-4/30/05			\$858,210
			Property General Liability	\$301,659,860 10,000,000/ 10,000,000	\$5,000 5,000	
			Automobile	10,000,000/ 10,000,000	5,000	
			Contractor Equip.	10,000,000/ 10,000,000	5,000	
			Law Enforcement	10,000,000/ 10,000,000	5,000	
			Errors & Omissions	1,000,000/ 1,000,000	5,000	
			Flood/Earthquake/ Equipment Breakdown	100,000,000/ 100,000,000	5,000	
			Crime/Business Interruption/Debris Removal	1,000,000/ 1,000,000	5,000	
<b><u>BOARD OF ADAMHS</u></b>						
Property Coverage	Pease-Kerr Insurance Co	O1CE39407040	6/22/04-6/22/05	482,000	250	2,221
Professional General Liability & Directors/ Officials Liability	Pease-Kerr Insurance Co.	CLS634025	4/24/04-4/24/05	2,000,000	N/A	14,147
Data Processing	Pease-Kerr Insurance Co.	16COP3310361	11/10/04-11/10/05	10,000	250	750
<b><u>BOARD OF M.R. &amp; D.D.</u></b>						
School District Liability Policy	Harcum-Hyre Insurance Agency	91GP40133500 01L	2/01/04-2/01/05	2,000,000 5,000,000	N/A	11,435
<b><u>PROSECUTOR</u></b>						
Lawyers Professional Liability	NDAA Insurance Co.	CEM701	2/01/04-2/01/05	1,000,000/ 1,000,000	1,250	46,664

# LAKE COUNTY, OHIO

## SYNOPSIS OF INSURANCE (CONTINUED)

**DECEMBER 31, 2004**

COVERAGE	CARRIER	POLICY NUMBER	POLICY PERIOD	LIMITS/ AGGREGATE	ANNUAL DEDUCTIBLE	PREMIUM
<u>PUBLIC DEFENDER</u>						
Liability Coverage Insurance Co.	CIMA	NLA800662-04	5/01/04-5/01/05	5,000/ 500,000	100/1,000	4,729
<u>UTILITIES</u>						
National Flood Insurance	Zito Insurance Agency	6-0036-7468-3	8/01/04-8/01/05 Bldg. Contents	207,800 81,700	2,000 2,000	1,302
<u>JUVENILE COURT</u>						
Professional Liability Insurance	Great American Insurance Co.	1242600	3/01/04-3/01/05	1,000,000/ 2,000,000	N/A	10,197
<u>COMMON PLEAS COURT</u>						
Professional Liability Insurance	Herbert L. Jamison Insurance Co.	6-0036-7468-3	8/01/04-8/01/05	1,000,000/ 2,000,000	N/A	1,023

Source: Lake County Benefits Department and respective departments

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2004

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### POPULATION DENSITIES LAKE COUNTY POLITICAL SUBDIVISIONS

<u>COMMUNITY</u>	<u>POPULATION</u>			
	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
Concord Township	5,948	10,335	12,432	15,282
Eastlake City	19,690	22,104	21,161	20,255
Fairport Harbor Village	3,665	3,357	2,978	3,180
Grand River Village	613	412	297	345
Kirtland City	5,530	5,969	5,881	6,670
Kirtland Hills City	452	506	628	597
Lakeline Village	223	258	210	165
Leroy Township	1,759	2,505	2,581	3,122
Madison Township	12,455	15,378	15,477	15,494
Madison Village	1,678	2,291	2,477	2,921
Mentor City	36,912	42,065	47,358	50,278
Mentor-on-the Lake City	6,517	7,919	8,271	8,127
North Perry Village	851	897	824	838
Painesville City	16,536	16,391	15,699	17,503
Painesville Township	10,870	12,348	13,218	15,037
Perry Township	4,634	5,126	4,944	6,220
Perry Village	917	961	1,012	1,195
Timberlake Village	964	885	833	775
Waite Hill Village	514	529	454	446
Wickliffe City	20,632	16,790	14,558	13,484
Willoughby City	18,634	19,329	20,510	22,621
Willoughby Hills City	5,969	8,612	8,427	8,595
Willowick City	<u>21,237</u>	<u>17,834</u>	<u>15,269</u>	<u>14,361</u>
Lake County	197,200	212,801	215,499	227,511

Source: U.S. Census Bureau and Lake County Planning Commission  
(A) Estimated

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<u>AREA IN SQUARE MILES</u>				<u>DENSITY (persons/sq. mi.)</u>			
<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>
23.10	23.10	23.10	23.10	257	447	538	662
6.58	6.58	6.58	6.58	2,992	3,359	3,216	3,078
1.09	1.09	1.12	1.12	3,362	3,080	2,659	2,839
.69	.69	.69	.69	888	597	430	500
16.85	16.85	16.85	16.85	328	354	349	396
5.65	5.65	5.65	5.65	80	90	88	106
.08	.08	.08	.08	2,788	3,225	2,625	2,063
25.40	25.40	25.40	25.40	69	99	102	123
39.64	38.48	38.48	38.48	314	400	402	403
3.61	4.78	4.78	4.78	465	479	518	611
27.91	27.91	27.91	27.91	1,323	1,507	1,702	1,801
1.63	1.63	1.63	1.63	3,998	4,858	5,074	4,986
3.78	3.78	3.78	3.78	225	237	218	222
5.01	5.09	5.89	5.89	3,301	3,220	2,676	2,972
17.57	17.48	16.65	16.65	619	706	790	903
17.54	17.54	17.33	17.33	264	292	285	359
2.00	2.00	2.21	2.21	459	481	457	541
.21	.21	.21	.21	4,590	4,214	3,967	3,690
4.35	4.35	4.35	4.35	118	122	104	103
4.68	4.68	4.68	4.68	4,409	3,588	3,111	2,881
10.21	10.21	10.21	10.21	1,825	1,893	2,009	2,216
10.92	10.92	10.92	10.92	547	789	772	787
<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	8,495	7,134	6,108	5,744
231.00	231.00	231.00	231.00	854	921	933	985

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2004

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### POPULATION

<u>Year</u>	<u>County Population</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
1940	50,202		
1950	75,979	25,777	51.3%
1960	148,700	72,721	95.7%
1970	197,200	48,500	32.6%
1980	212,801	15,601	7.9%
1990	215,499	2,698	1.3%
2000	227,511	12,012	5.6%
2004 (Estimate)	230,063	2,552	1.1%

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### AGE DISTRIBUTION

#### 2000 CENSUS

<u>Age</u>	<u>Total</u>	<u>Percentage Of Total</u>
Under 5 years	13,906	6.1%
5 – 9 years	15,486	6.8%
10 – 14 years	16,079	7.1%
15 – 19 years	14,689	6.5%
20 – 24 years	11,460	5.0%
25 – 34 years	29,247	12.9%
35 – 44 years	38,345	16.9%
45 – 54 years	33,689	14.8%
55 – 59 years	12,718	5.6%
60 – 64 years	9,848	4.3%
65 – 74 years	17,024	7.5%
75 – 84 years	11,676	5.1%
85 and older	<u>3,344</u>	<u>1.5%</u>
<b>TOTAL</b>	<u><b>227,511</b></u>	<u><b>100.00%</b></u>
Male	110,531	48.6%
Female	116,980	51.4%

Source: U.S. Census Bureau (2000 Census)

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2004

	LAKE COUNTY	OHIO
Population, July 1, 2004 Estimate	230,063	11,459,011
Population, 2000 Census	227,511	11,353,140
Population, percent change, 1990 to 2000	5.6%	4.7%
Persons under 5 years old, percent, 2000	6.1%	6.6%
Persons under 18 years old, percent, 2000	24.2%	25.4%
Persons 65 years old and over, percent, 2000	14.1%	13.3%
White persons, percent, 2000 (a)	95.4%	85.0%
Black or African American persons, percent, 2000 (a)	2.0%	11.5%
American Indian and Alaska Native persons, percent, 2000 (a)	0.1%	0.2%
Asian persons, percent, 2000 (a)	0.9%	1.2%
Persons reporting some other race, percent, 2000 (a)	0.7%	0.8%
Persons reporting two or more races, percent, 2000	0.9%	1.4%
Female persons, percent, 2000	51.4%	51.4%
Persons of Hispanic or Latino origin, percent, 2000 (b)	1.7%	1.9%
White persons, not of Hispanic/Latino origin, percent, 2000	94.4%	84.0%
Housing units, 2000	93,487	4,783,051
Homeownership rate, 2000	77.5%	69.1%
Households, 2000	89,700	4,445,773
Persons per household, 2000	2.50	2.49
Households with persons under 18, percent 2000	33.2%	34.5%

(a) Includes persons reporting only one race

(b) Hispanics may be of any race, so also are included in applicable race categories

Source: U.S. Census Bureau – 2000 Census

# LAKE COUNTY, OHIO

## DEMOGRAPHIC STATISTICS

DECEMBER 31, 2004

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### LAKE COUNTY'S 10 LARGEST EMPLOYERS

<u>Employer</u>	<u>Nature of Business</u>	<u>Number Employed</u>
Lake County Government (a)	County Government	2,428
Lake Hospital Systems, Inc.	Health Care	1,649
Avery International	Pressure-sensitive Products	1,421
First Energy Corporation	Electric Utility	1,310
Lubrizol Corporation	Chemical Additives	1,285
Cleveland Clinic	Health Care	1,022
Mentor Exempted Village Schools	School District	1,008
Willoughby-Eastlake City Schools	School District	920
Steris Corporation	Infection and Contamination Prevention Systems	852
Giant Eagle, Inc.	Grocery Store Chain	634

Source: Crain's Cleveland Business – March 21, 2005 (Full-time equivalent employees)

(a) Includes Lake County Board of MR/DD

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### UNEMPLOYMENT RATES

(LAST TEN YEARS)

<u>Year</u>	<u>Lake County</u>	<u>State Of Ohio</u>	<u>United States</u>
2004	5.7%	5.6%	5.4%
2003	6.3%	6.1%	6.0%
2002	5.4%	5.0%	5.7%
2001	5.0%	4.8%	5.8%
2000	3.6%	3.9%	4.0%
1999	3.8%	4.1%	4.1%
1998	3.7%	4.0%	3.8%
1997	4.0%	4.3%	4.4%
1996	4.4%	4.8%	5.0%
1995	4.5%	4.8%	5.6%

Source: Ohio Department of Job and Family Services

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

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Date of Incorporation	1840
Eleventh most populous County in Ohio	
County seat: Painesville	
Area – square miles	231
<u>Number of political subdivisions located in the County:</u>	
Municipalities	18
Townships	5
School Districts/Colleges	13
Libraries	4
Special districts	2
<u>Voter statistics, election of November 2004:</u>	
Number of registered voters	160,196
Number of voters - last general election	122,862
Percentage of registered voters voting	76.69%
<u>Department of Utilities:</u>	
Miles of sewer lines operated	819
Miles of water lines	565
Wastewater treatment plants operated	3
Wastewater pump stations operated	40
Water plants operated	2
Water booster stations operated	7
Water utility customers	39,636
Sewer utility customers	37,034
<u>2004 Motor Vehicle Registrations (In Units):</u>	
Passenger cars	181,438
Motor homes	814
Motorcycles	7,547
House vehicles	1,487
Mopeds	76
Non-commercial trailer	7,921
Non-commercial truck	26,141
Bus	489
Commercial trailer	3,605

Source: Lake County Planning Commission  
Lake County Board of Elections  
Lake County Department of Utilities  
Ohio Bureau of Motor Vehicles

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

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### HISTORICAL DATA OF ELECTED OFFICIALS

#### AUDITORS

Daniel Kerr	1840-1845
George Everett	1845-1851
Benjamin D. Chesney	1851-1853
William A. Blair	1853-1855
Reuben P. Harmon	1855-1856
Benjamin D. Chesney	1856-1880
Walter C. Tisdell	1880-1898
E. D. Heartwell	1898-1910
W. Albert Davis	1911-1920
L. J. Spaulding	1921-1927
Henry Z. Pethtel	1927-1959
John H. Mummey	1959-1971
Daniel J. Supanick	1971-1982
Kathleen M. Cotter	1983-1987
Edward H. Zupancic	1987-

#### CLERK OF COURTS

John W. Howden	1840-1846
Charles D. Adams	1846-1854
Christopher Quinn	1855-1863
Perry Bosworth	1864-1872
Franklin Paine, Jr.	1873-1881
R. A. Moodey	1882-1885
J. C. Ward	1885-1890
B. Crofoot	1891-1904
J. C. Barto	1904-1913
J. R. Williams	1913-1914
Ford W. Andrus	1914-1921
H. Clark Cozad	1921-1926
Elizabeth S. Murphy	1927-1944
J. Thomas Musselman	1945-1960
Guy J. McDermott	1961-1968
Melvin S. Reed	1969-1980
Andy J. Totin	1981-1996
Lynne L. Mazeika	1996-

#### COMMISSIONERS

Jonathan Stickney	1840-1842
Hezekiah Furguson	1840-1843
John Kellogg	1840-1844
Scribner Huntoon	1842-1848
Samuel Thomlinson	1843-1849
Eliphalet Stratton	1844-1847
Erastus Crocker	1847-1850
Jonathan Willard	1848-1851
Seleck Warren	1849-1852
John McMurphy	1850-1856
George Everett	1851-1851
Solomon D. Williams	1851-1854
Orson St. John	1852-1855
Homer F. Griswold	1855-1866*
Christopher G. Crary	1856-1861*
Eber D. Howe	1857-1859*
Henry Paine	1860-1868*
Abner Parmalee	1862-1876*
Simeon C. Hickok	1867-1872*
Eli Olds	1869-1874*
Zora P. Bennett	1873-1878*
Simeon C. Hickok	1857-1877*
Alonzo P. Barber	1877-1882*
Joseph Jerome	1878-1886*
Edward B. Griswold	1879-1884*
Samuel C. Carpenter	1883-1890*
Stephen B. Barber	1885-1890*
Henry C. Rand	1886-1891*
Charlet T. Morley	1887-1887**
Charles A. Moodey	1888-1892*
George H. Morse	1891-1896
Raymond Freeman	1892-1895***
John E. Post	1893-1901
Charles W. Searls	1895-1895
Frank P. Miller	1896-1901*
James C. Campbell	1897-1903
Elmer Manchester	1901-1907

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

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### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

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#### COMMISSIONERS (continued)

C. H. Stocking	1902-1909
Clayton C. Cottrell	1903-1911
Clinton A. Phelps	1907-1913
G. E. Stevenson	1909-1915
E. H. Williams	1912-1915
J. C. Phillips	1913-1919
Clarence A. Hine	1915-1917
Fred P. Freshley	1915-1919
W. E. Thompson	1917-1923
Herbert J. Wright	1919-1924
Clarence A. Hine	1919-1922
C. P. Rose	1923-1924
Charles O. Manchester	1924-1936
Charles Alexander	1931-1938
Charles D. Clark	1933-1956
Emmet R. Sweeney	1937-1944
L. E. Hull	1938-1945
Walter L. Green	1945-1958
L. P. Brick	1945-1956
Roger E. Smart	1957-1964
J. William Stanton	1957-1964
John D. Hadden	1959-1962
Robert B. Fulton	1965-1968
Roger E. Smart	1969-1972
Michael D. Coffey	1969-1988
Robert E. Martin	1971-1981
John F. Platz	1973-1996
E. W. Mastrangelo	1982-1982
Daniel J. Supanick	1983-1986
Robert A. Gardner	1987-1996
Mildred M. Teuscher	1989-1997
Dale H. Fellows	1997-1998
Robert E. Aufuldish	1997-
Daniel P. Troy	1999-
Raymond E. Sines	2003 -

\* Took office in December of preceding year, serving only one month of that year and are given credit for the full year.

\*\* Resigned

\*\*\* Died June 1895

#### CORONERS

Clark Parker	1840-1842
Stephen Sherman	1843-1845
Samuel E. Carter	1845-1847
Joseph Waldo	1847-1849
Samuel Brown	1849-1851
Nathan Corning	1851-1855
Henry Paine	1855-1857
Samuel Butler	1857-1859
Henry Paine	1859-1859
Moses H. Colby	1860-1861
Jonathan Cooledge	1861-1863
Franklin Parker	1863-1865
Benjamin K. Cranston	1865-1867
Nathan Corning	1867-1869
James H. Taylor	1869-1873
Lester H. Luce	1873-1877
Franklin Parker	1877-1879
Harry W. Grand	1879-1881
Henry M. Mosher	1881-1891
J. N. Winans	1891-1897
A. G. Phillips	1897-1900
H. E. York	1901-1906
H. N. Amidon	1907-1910
Dr. M. J. Carmody	1911-1912
Geo. F. Barnett	1913-1916
J. N. Black	1917-1920
M.H. Bradley	1921-1922
James McMahan	1923-1924
O.O. Hausch	1925-1934
Dr. James G. Powell	1935-1944
W. R. Carle, M.D.	1945-1952
Richard W. McBurney	1953-1972
Maxwell Burnham	1973-1976
Frederick E. Wachter	1977-1984
William C. Downing	1985-1997
Salvatore Rizzo	1997-

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

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### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### ENGINEERS (SURVEYORS) (continued)

Jarvis S. Pike	1840-1843
Colbert Huntington	1843-1849
Moses S. Harvey	1849-1853
Edward Huntington	1853-1856
Daniel Kerr	1856-1859
Horatio N. Munson	1859-1862
Edward Huntington	1863-1865
Horatio N. Munson	1865-1872
Edward Huntington	1872-1876
Frank M. Barker	1894-1899
J. C. Ward	1899-1910
H.P. Cummings	1911-1916
Caspar A. Harris	1917-1918
R. O. Burtch	1923-1924
A. C. Holden	1925-1932
Arthur B. Wilson	1933-1948
R.M. Plummer (Resigned 12/62)	1949-1962
J. Floyd Scott (Appt. 1/63)	1963-1964
Frank Riley	1964-1968
Thomas P. Gilles	1969-2000
James R. Gills	2001-

#### PROSECUTING ATTORNEYS

William L. Perkins	1840-1840
C. Case	1840-1842
Charles B. Smythe	1842-1844
Salmon B. Axtell	1844-1848
William Matthews	1848-1853
Alva L. Tinker	1853-1857
Charles J. Bomer	1857-1859
William L. Perkins	1859-1863
W. W. Nevison	1863-1867
Jerome B. Burrows	1867-1869
Alva L. Tinker	1869-1873

#### PROSECUTING ATTORNEYS

John W. Tyler	1873-1875
E. J. Sweeney	1875-1877
Lord Sterling	1877-1879
Clinton D. Clark	1879-1886
Homer Harper	1886-1895
Harry P. Bosworth	1895-1903
E. F. Blakely	1904-1910
Homer Harper	1911-1914
Geo. C. Von Beselor	1915-1918
R. N. Whitcomb	1919-1920
Ralph M. Ostrander	1921-1922
Morgan Giblin	1923-1924
Seth Paulin	1925-1928
J. Frank Pollock	1929-1932
Howard U. Daniels	1933-1936
Lester W. Donaldson	1937-1948
Thomas J. Blakely	1949-1952
John M. Parks	1953-1956
Edward A. Ostrander	1957-1960
Fred V. Skok	1961-1972
Paul H. Mitrovich	1973-1976
John E. Shoop	1977-1988
Steven C. LaTourette	1989-1994
Charles E. Coulson	1995-

#### RECORDERS

Harry F. Shepard	1840-1844
Benjamin D. Chesney	1844-1850
Flavius J. Huntington	1850-1856
Franklin Paine	1856-1862
Harry F. Shepard	1862-1865
Isaac Everett	1865-1874
Silas A. Tisdell	1874-1880
Henry B. Green	1880-1892

# LAKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS

DECEMBER 31, 2004

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### HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)

#### RECORDERS (continued)

Harley Barnes	1892-1892
John R. Clague	1892-1892
William D. Mather	1893-1893
Frederick T. Pyle	1893-1906
Frank G. Salkeld	1907-1908
Geo. A. Bates	1909-1916
A. J. Goldsmith	1917-1922
Mary Weixel	1923-1924
A. J. Goldsmith	1925-1928
Gertrude H. Andrus	1929-1930
Lew S. Miller	1931-1940
Daniel Jenkins	1941-1960
Dorothy Merrill	1961-1974
Vaughn R. Betzer	1975-1986
Geoffrey T. Kent	1986-2000
Frank A. Suponcic	2001-

#### SHERIFFS

Luther P. Bates	1840-1844
Jabez A. Tracy	1845-1848
Dan Parker	1848-1852
William Clayton	1852-1856
Abner P. Axtell	1857-1860
Jacob V. Viall	1861-1864
John M. Benjamin	1865-1868
Samuel Wire, Jr.	1868-1872
Henry M. Mosher	1873-1876
Charles T. Morley	1877-1880
Ansel D. Barrett	1881-1884
John Austin	1885-1888
Albert Button	1889-1892
Sanford D. Barber	1893-1896
Sulton St. John	1897-1900
Frank G. Hughes	1901-1904
J. W. Hunter	1905-1908
W. M. Baker	1909-1912
Ora M. Shink	1913-1916

#### SHERIFFS (continued)

D. L. Phelps	1917-1920
Ora M. Shink	1921-1924
E. T. Rasmussen	1925-1828
James Maloney	1929-1932
T. J. Kilcawley	1933-1936
James Maloney	1937-1948
Paul Cage	1949-1959
William B. Evans	1959-1960
Edwin H. Cunningham	1961-1988
Patrick J. Walsh	1989-1992
Daniel Dunlap	1993-

#### TREASURERS

Solon Coming	1840-1845
Harry Woodworth	1845-1849
Silas A. Tisdell	1849-1853
John L. Batchelor	1853-1855
William Lockwood	1855-1857
Samuel E. Carter	1857-1859
Lewis S. Abbott	1859-1861
Caleb W. Ensign	1861-1863
Robert A. Moodey	1863-1865
Samuel R. Houde	1865-1867
Thomas King	1867-1869
Peter F. Young	1869-1871
Irwin S. Childs	1871-1873
Turhand G. Hart	1873-1875
Horace Norton	1875-1877
Harvey Woodworth	1877-1879
Henry H. Coe	1879-1881
Ozro A. Hoskins	1881-1883
Theodore H. Burr	1883-1885
Edward E. Gould	1885-1887
Harcey Armstrong	1887-1889
William D. Mather	1889-1891

# ***LAKE COUNTY, OHIO***

## **MISCELLANEOUS STATISTICS**

**DECEMBER 31, 2004**

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### **HISTORICAL DATA OF ELECTED OFFICIALS (CONTINUED)**

#### **TREASURERS (continued)**

Solon Rand	1891-1893
Robert C. Bates	1893-1895
Samuel J. Potts	1895-1897
William A. Coleman	1897-1898
C. L. Kimball	1899-1900
E. V. Sawyer	1901-1902
Geo. H. Kellog	1903-1904
Sam Lorr	1905-1908
C. L. Kimball	1909-1910
J. S. Warren	1911-1912
E. M. Orcutt	1913-1916
R. N. Whitcomb	1917-1920
Chester C. Little	1921-1922
Francis J. Fuller	1923-1924
Lynn J. Fuller	1925-1928
F. N. Shankland	1929-1932
Abel Kimball	1933-1944
W. Howard Cozad	1945-1961
Daniel J. Supanick	1961-1971
Mable P. Johnson	1971-1981
Robert Martin	1981-1994
John S. Crocker	1994-